

Name of the organization: Autorité des normes comptables (ANC)

Type of stakeholder: National or European authorities/Standard Setters

Country: France

Q1:

1. Consolidation of certain narrative and semi-narrative tags at levels 2 and 3: While we understand EFRAG's effort of establishing a consistent level of granularity between the ESRS and the XBRL taxonomy to facilitate updates and digitalisation for decision-making, we believe that strictly mirroring each datapoint identified in sub-paragraphs or sub-sub-paragraphs without considering their usefulness lacks relevance. The ESRS architecture has been designed to assist preparers and auditors in understanding reporting requirements. As an illustration, narrative information, such as methodologies, explanations and descriptions, is typically presented in the ESRS as separate sub-paragraphs or sub-sub-paragraphs for educational purposes. Nevertheless, preparers often consolidate this information into single paragraphs in sustainability statements in line with users' expectations. Indeed, users do not necessarily require all the detailed information made by preparers and verified by auditors. XBRL elements are only relevant when they are likely to be subject to digital treatment. Consequently, strict correspondence between separable datapoints in the ESRS and the XBRL elements may overlook the differing needs of preparers and auditors, and users. Hence, we encourage EFRAG to refine the granularity of the XBRL taxonomy to reduce the tagging burden for preparers while ensuring the provision of relevant and comparable information for users. This implies streamlining the tagging process by consolidating and removing certain narrative and semi-narrative tags at levels 2 and 3. We provide in the attached Excel file the list of qualitative information that we suggest merging or deleting to initiate discussion. We anticipate a potential reduction in the number of tags by approximately 30%-40%. We recognise that reaching a consensus on these changes will necessitate thorough analysis among EFRAG stakeholders, considering the following: ▪ elements corresponding to the same application requirement should be grouped, ▪ caution should be exercised when merging elements from the same mandatory disclosure requirement, ▪ care should be taken when merging elements with different data types, ▪ simplification of the burden should adhere to ESRS requirements and the XBRL taxonomy's objectives (e.g., facilitating comparison among undertakings from the same sector).

2. Alignment of the XBRL taxonomy with the structure of sustainability statements: We recognise that the structure of forthcoming sustainability statements is currently unknown, as is the proportion of undertakings that will prepare their sustainability statement based on a content-first or a taxonomy-centric approach. Nonetheless, we consider that preparers may encounter challenges in utilising the XBRL taxonomy if disclosed information does not align with XBRL tagging, and if information to be tagged by a common XBRL element is dispersed throughout the sustainability statement. This challenge is likely to be more pronounced for undertakings adopting a content-first approach rather than a taxonomy-centric one. To enhance the usability of the XBRL taxonomy, we propose distinguishing between mandatory and voluntary requirements in the XBRL taxonomy, allowing preparers to have a comprehensive view of the tagging required for a material topic. We also suggest clarifying the decision concerning the integration of certain paragraphs from application requirements while excluding others (e.g., ESRS S2 AR28 is integrated in the XBRL taxonomy but not ESRS E4 AR 23). To gain insights into the structure of sustainability statements, we encourage EFRAG to conduct a field test of the XBRL taxonomy before its finalisation. As a French standard-setter, we are willing to assist in identifying French companies and supporting them during the field test. Additionally, to ensure sustainability statements align with the XBRL taxonomy, we recommend that EFRAG proposes implementation guidelines encouraging undertakings to prioritise a taxonomy-centric approach over a content-first approach.

Q2:

We agree that the XBRL taxonomy is a well-designed tool for users to facilitate the widespread utilisation of sustainability information from a digital perspective. But we believe that the current level of detail poses the risk of extracting some qualitative information out of context for users and of obscuring the tagging process. Granularity should be practical for both preparers and users, ensuring effective reading and analysis of published data. To be compatible with artificial intelligence and automatic reading software, it is essential to streamline the granularity of narrative and semi-narrative elements. Consequently, only datapoints warranting digital processing or sorting should be tagged, as tagging is intended solely for digital use. Some proposed tags are deemed unnecessary by users. Specifically, optional or illustrative sentences in the delegated act should not be tagged. Ensuring all required data points are disclosed is the responsibility of the preparer and auditor, not the XBRL tagging. Therefore, we advocate for the consolidation of certain narrative and semi-narrative information, as it will allow to better meet users' needs in addition to limit preparers' tagging burden. We also recommend conducting a field test to experiment with extraction quantitative elements from tables, such as those on GHG emissions, in practice. We provide more details in our responses to Q1 and Q3. Please find in attached Excel file the list of information that we propose to merge, to delete or to test in practice.

Q3:

We support the objective of the XBRL taxonomy to provide a technical solution that accurately reflects the structure of each disclosure requirement. We welcome the creation of a hierarchical system of nested XBRL elements to capture the entire content of disclosure requirements. 1. Refined granularity of selected XBRL elements at levels 2 and 3: While we recognise the importance of elements at levels 2 or 3, such as those derived from SFDR, we also highlight that certain elements at these levels are overly detailed. This level of granularity is likely to increase the tagging burden for preparers and may obscure information for users by disaggregating paragraphs unnecessarily. For instance, the disclosure of the upstream and downstream value chain and of raw materials should not be tagged separately. We provide more details in our responses to Q1 and Q2. Please also find in attached Excel file the list of information that we propose to merge or to delete. 2. Mandatory tagging of the most granular level available: Building on the above, we suggest EFRAG consolidate certain elements at levels 2 and 3 in the XBRL taxonomy instead of allowing undertakings to select between levels 2 and 3. Once EFRAG streamlines specific XBRL elements, we suggest requiring preparers to use level 3 tagging for narrative information when requirements are mandatory or when dealing with different data types. Other cases may be grouped within a single element. Furthermore, we propose that the standard-setter encourages tagging at level 1 to cover entity-specific information and provide a content index. However, this should not be mandatory to allow flexibility at level 1.

Q4:

We advocate for the re-use of XBRL elements within the XBRL taxonomy to prevent double-tagging. 1. Application of MDR requirements to ESRS G1: In this regard, we believe that ESRS 2 MDR requirements for PAT should be integrated in the XBRL taxonomy for ESRS G1, consistent with other ESRS. 2. Extensive definition of certain XBRL elements: Additionally, we consider that some XBRL elements in topical standards are unnecessarily restrictive. For example, the element "Information about specific collective action for water and marine resources" could be simplified to "Information about specific collective action." This change would allow reporting on similar topics based on

dimensions without the need for extensions, while still referencing the ESRS E3 through presentation and reference linkbases. 3. Limitation of the number of XBRL dimensions: While we recognise the importance of dimensions in connecting material matters, policies, actions, and targets (PAT), we urge caution in creating dimensions for all disclosures. For example, it is pertinent to be able to disaggregate policies or financial effects by issue, but such granularity may not be necessary for disclosures representing central functions, such as risk management. Therefore, we recommend a selective approach to dimension creation to ensure that dimensions serve a meaningful purpose without introducing unnecessary complexity. 4. Enhanced presentation of XBRL dimensions: Furthermore, we consider that the presentation of XBRL dimensions is unnecessarily complex and should be significantly condensed to simplify navigation within the XBRL taxonomy, reducing its number of lines without removing elements.

Q5a:

1. Drop-down enumerations: We endorse the implementation of drop-down enumerations. Additionally, we believe that some Booleans may be replaced by enumerations, such as ESRS S1-11 §74 on social protection events. 2. Booleans for required information: We generally support the implementation of Booleans for XBRL elements corresponding to yes / no information required in the ESRS. However, we suggest deleting specific Booleans when they do not add value. For example, it is unnecessary to tag whether an undertaking is active in a sector with a Boolean in addition to tagging the quantitative information of the undertaking's revenues in the sector. We provide in the attached Excel file the list of Booleans that we propose to delete. 3. Definition of values for Booleans: We recommend to provide a clear definition of the values associated with Booleans, specifying the implications of "true" and "false" answers. EFRAG could align with the approach of the ISSB, interpreting "true" answers as indicating 100% affirmation, to enhance interoperability. This would be helpful for the following examples (ESRS E4 §17ei, §18c, §19a, §32b). Furthermore, EFRAG should clarify whether the "nil" mechanism should be understood as "non-applicable" in addition to "not material" when Booleans correspond to requirements that should be disclosed if applicable (e.g., ESRS G1 §10f). In such cases, there are three possible answers ("yes", "no", "non-applicable"). Lastly, EFRAG should explain how to deal with Booleans covering several issues (e.g., ESRS E4 §32b).

Q5b:

We recommend removing Booleans when they do not correspond to required information in the ESRS but to conditions necessary to disclose the information (e.g., if the undertaking is in a certain situation, it shall publish specific information). While we acknowledge the benefits of such Booleans for users to filter information via conditions, we believe that the data needed by users is already adequately covered, and thus, we aim to reduce the tagging burden for preparers as much as possible. We provide in the attached Excel file the list of Booleans that we propose to delete.

Q6a:

French experts seem to support dimensional modelling (but ANC is not an XBRL expert).

Q6b:

French experts seem to support dimensional modelling (but ANC is not an XBRL expert).

Q7:

We understand the intention to minimise the necessity for XBRL taxonomy extensions by providing multiple tagging mechanisms and allowing flexibility in their use. While this approach aims to assist preparers, it also introduces implementation complexities, recognising that technical proficiency alone does not ensure proper utilisation.

1. Simplification of XBRL elements and dimensions: We propose to refine granularity both in some XBRL elements and dimensions to ensure the effective use of XBRL taxonomy. For further details, please refer to our responses to Q1 and Q3 on reducing the granularity of XBRL elements and to Q4 on limiting the application of dimensions.

2. Development of implementation guidelines: Additionally, we recommend that EFRAG proposes practical guidelines, drawing from its experience in standard-setting for ESRS, to assist the European Securities and Markets Authority (ESMA) in formulating appropriate tagging rules. These guidelines should propose:

- a phased approach to XBRL elements and dimensions based on the categories of undertakings and types of information, adhering to the proportionality principle for preparers and meeting users' information needs,
- a guide for preparers, (i) advocating for prioritising a taxonomy-centric approach over a content-first approach (see response to Q1), (ii) offering documentation labels for the concepts, (iii) differentiating between the tagging of mandatory and voluntary datapoints as well as material and non-material requirements, and (iv) reminding preparers of familiar mechanisms from ESEF for financial data where applicable,
- illustrative examples from the field test to demonstrate best practices (see response to Q1),
- tagging rules requiring preparers to tag at the most granular level available (level 2 or 3) to enhance comparability, and encouraging tagging at level 1 to cover entity-specific information and provide a content index (see response to Q3),
- operational explanations for XBRL elements and dimensions less common in ESEF for financial data, such as geographical disaggregation and numerical breakdowns (see response to Q4), as well as interoperability, incorporation by reference and connectivity with financial reporting (see response to Q9),
- a definition of the values associated with Booleans (see response to Q5a).

Q8:

We acknowledge the critical importance of implementing validation rules to assess the quality of tagging and identify major errors.

1. Common rules applicable ESEF: We propose the introduction of new validation rules aligned with those used for the tagging of financial reporting in ESEF. These rules should aim to simplify parameterisation models, prevent technical errors, and reduce costs. For example, they should detect basic errors such as negative values or percentages above one hundred and conduct consistency checks. We provide in the below annex a list of validation rules that we recommend adding.

2. Error messages: We recommend exercising caution with the first validation rule concerning the tagging of datapoints from EU legislations. Some requirements offer different modelling options, such as reporting average or final numbers of employees, or GHG emissions based on the GHG Protocol or other methodologies. The error message should not appear for these requirements when one of the options is completed to prevent preparers from entering false values on other options to avoid the error.

3. Information messages: We suggest being cautious with the third validation rule concerning the tagging of non-material metrics, as it may generate excessive messages, potentially overwhelming readers and causing them to overlook important messages about omissions. If "nil" values are an option, automation in report creation software may further obscure these messages. To manage the volume of messages, the validation rule should focus only on topics identified as material. Additionally, we propose considering adding similar rules to verify if there is information on policies, actions, and/or targets when a topic is identified as material, and if not, to inform accordingly. Moreover, for voluntary data points, which are merely suggestions in the standards, we suggest revising or eliminating the messages, as we disagree that omitting them equates to deeming them non-material. Lastly, the messages should be presented in a manner that clearly indicates it is for informational purposes only and is not interpreted as an error.

Q9:

1. Concordance with IFRS S1 and S2: We emphasise that a correspondence table utilising the linkbase method functions technically only when both the requirements and terms, and XBRL taxonomies are fully aligned. However, we recognise that disparities in terminology and granularity levels both in the standards (IFRS S2 and ESRS E1) and XBRL taxonomies may hinder the expected auto-tagging or conversion of ESRS-tagged documents into associated XBRL documents. To alleviate the reporting and tagging burden for preparers, we propose retaining the concept of a concordance table but using an alternative method to the linkbase. Additionally, we suggest identifying critical sustainability information, such as Scope 1, 2, and 3 emissions, where digital concordance is crucial, thereby streamlining the concordance table. We provide in the below annex a list of climate-related information that we deem essential for digital concordance.

2. Incorporation by reference: We understand that information incorporated by reference requires the same tagging format as information within the sustainability statement. We recommend that EFRAG provides clarity on what qualifies as the same format for incorporation by reference and its implications to streamline implementation.

3. Connectivity with financial reporting: We acknowledge the presence of similar financial concepts in both the sustainability and financial statements. We encourage EFRAG to establish linkages between information sources and allow the detection of any inconsistencies for information. If financial information is already tagged for the financial statement, we suggest reusing associated XBRL elements rather than creating new ones.

Patrick de Cambourg
Chair of the EFRAG SRB
35 Square de Meeus
1000 Bruxelles Belgique

Response to the public consultation questionnaire

Taxonomy XBRL – ESRS Set 1

Cover letter

Dear Patrick,

I am writing on behalf of the Autorité des Normes Comptables ('ANC'), the French standard-setter public authority, to provide our response to EFRAG's public consultations on the XBRL Taxonomy issued on 8 February 2024.

ANC supports the development of an XBRL taxonomy for sustainability statements to enhance the machine-readable analysis of sustainability information and promote its widespread use.

French XBRL experts acknowledge the technical quality of EFRAG's proposals on the XBRL taxonomy, contingent upon minor adjustments.

However, numerous French stakeholders, including preparers, auditors and users, find the proposed XBRL taxonomy too challenging to implement and use. The XBRL taxonomy designed for sustainability statements presents a higher level of complexity compared to that of financial statements. While this complexity mirrors the intricate nature of sustainability information, it risks compromising the quality of this information if preparers face difficulties in applying correctly the XBRL taxonomy. Despite the relatively fewer elements and dimensions in the XBRL taxonomy for financial statements, preparers have encountered challenges in tagging financial information for the past three years. Consequently, operational difficulties are anticipated for preparers in implementing the current XBRL taxonomy for sustainability information.

We acknowledge ESMA's role in defining tagging rules, including phasing and tagging levels, especially for undertakings that do not tag their financial statements. Nonetheless, we are concerned that ESMA may not have the capacity to revise the XBRL taxonomy content. **Therefore, we urge EFRAG to leverage its standard-setting expertise in order to simplify the XBRL taxonomy and facilitate its implementation.**

Please find below key recommendations to simplify the XBRL taxonomy:

- **consolidate certain narrative and semi-narrative tags** at levels 2 and 3 to reduce the tagging burden for preparers while ensuring the provision of relevant and comparable information for users (see responses to Q1, Q2 and Q3),
- **limit the creation of XBRL dimensions** to instances where it is pertinent to minimise double-tagging without introducing unnecessary complexity (see responses to Q4 and Q7),
- **delete some Booleans** when they do not correspond to information useful for decision-making or directly required in the ESRS, and **provide a clear definition of the values associated with Booleans** (see response to Q5a), and

Please find below key recommendations to facilitate implementation:

- **ensure digital concordance** between ESRS and IFRS S1 and S2, identifying key elements to be digitally linked and using an alternative method to the linkbase (see response to Q9).
- **introduce new validation rules** based on ESEF to assess the overall quality of tagging and identify major errors (see response to Q8),
- **develop implementation guidelines**, including proposals for a phased approach, a guide for preparers, illustrative examples, tagging rules, and operational explanations for XBRL elements and dimensions less common in ESEF (see responses to Q3 and Q7),
- **conduct a field test** to gain insights into the effectiveness of the XBRL taxonomy and the consistency with the structure of upcoming sustainability statement (response to Q1).
- **clarify the tagging format** expected for information incorporated by reference (see response to Q9),
- **establish digital linkages** between financial and sustainability statements (see response to Q9).

Regarding the draft Article 8 XBRL taxonomy, we would like to emphasise that the consultation's short turn-around period has limited our capacity to thoroughly address questions. Consequently, the depth and completeness of our review has been affected.

The preliminary reactions in our jurisdiction highlighted the high level of complexity of the draft Article 8 XBRL taxonomy. While this complexity mirrors the intricate nature of Article 8 information, it risks compromising the quality of this information if preparers face too much difficulty in applying correctly the Article 8 XBRL taxonomy. Here again we suggest conducting a field test to gain insights into the effectiveness of the XBRL taxonomy for Article 8. As a French standard-setter, we are willing to assist in identifying French companies and supporting them during the field test.



**RÉPUBLIQUE
FRANÇAISE**

*Liberté
Égalité
Fraternité*



**AUTORITÉ
DES NORMES COMPTABLES**

As for the ESRS taxonomy we recommend to establish digital linkages between sustainability and financial statements, as we anticipate alignment between turnover and Capex aggregates. In cases where financial amounts vary due to different national accounting rules, we advocate for maintaining flexibility.

If you would like to discuss our comments further, please do not hesitate to contact Eric Duvaud or myself.

Yours sincerely,

OPHELE
ROBERT
2024.04.08
11:16:44
+02'00'

ANC Chair

Response to the public consultation questionnaire for XBRL ESRS Set 1 Taxonomy Package

1. Given the mandate received by EFRAG as described in the Explanatory Note and Basis for Conclusions and its role in developing the draft ESRS, EFRAG has developed this draft XBRL taxonomy as the correct or most appropriate transposition of the first set of ESRS into a digital XBRL format, considering the usability of the XBRL taxonomy from the user's perspective (i.e., the perspective of the stakeholder group that will ultimately use the digitally tagged ESRS statements).

Q1: Do you agree that the digital Draft ESRS Set 1 XBRL Taxonomy adequately represents the ESRS disclosure requirements?

Yes/No/Please explain your answer.

Consolidation of certain narrative and semi-narrative tags at levels 2 and 3:

While we understand EFRAG's effort of establishing a consistent level of granularity between the ESRS and the XBRL taxonomy to facilitate updates and digitalisation for decision-making, we believe that strictly mirroring each datapoint identified in sub-paragraphs or sub-sub-paragraphs without considering their usefulness lacks relevance.

The ESRS architecture has been designed to assist preparers and auditors in understanding reporting requirements. As an illustration, narrative information, such as methodologies, explanations and descriptions, is typically presented in the ESRS as separate sub-paragraphs or sub-sub-paragraphs for educational purposes. Nevertheless, preparers often consolidate this information into single paragraphs in sustainability statements in line with users' expectations. Indeed, users do not necessarily require all the detailed information made by preparers and verified by auditors. XBRL elements are only relevant when they are likely to be subject to digital treatment. Consequently, strict correspondence between separable datapoints in the ESRS and the XBRL elements may overlook the differing needs of preparers and auditors, and users.

Hence, we encourage EFRAG to refine the granularity of the XBRL taxonomy to reduce the tagging burden for preparers while ensuring the provision of relevant and comparable information for users. This implies streamlining the tagging process by consolidating and removing certain narrative and semi-narrative tags at levels 2 and 3.

We provide in the attached Excel file the list of qualitative information that we suggest merging or deleting to initiate discussion. We anticipate a potential reduction in the number of tags by approximately 30%-40%. We recognise that

reaching a consensus on these changes will necessitate thorough analysis among EFRAG stakeholders, considering the following:

- elements corresponding to the same application requirement should be grouped,
- caution should be exercised when merging elements from the same mandatory disclosure requirement,
- care should be taken when merging elements with different data types,
- simplification of the burden should adhere to ESRS requirements and the XBRL taxonomy's objectives (e.g., facilitating comparison among undertakings from the same sector).

Alignment of the XBRL taxonomy with the structure of sustainability statements:

We recognise that the structure of forthcoming sustainability statements is currently unknown, as is the proportion of undertakings that will prepare their sustainability statement based on a content-first or a taxonomy-centric approach. Nonetheless, we consider that preparers may encounter challenges in utilising the XBRL taxonomy if disclosed information does not align with XBRL tagging, and if information to be tagged by a common XBRL element is dispersed throughout the sustainability statement. This challenge is likely to be more pronounced for undertakings adopting a content-first approach rather than a taxonomy-centric one.

To enhance the usability of the XBRL taxonomy, we propose distinguishing between mandatory and voluntary requirements in the XBRL taxonomy, allowing preparers to have a comprehensive view of the tagging required for a material topic. **We also suggest clarifying the decision concerning the integration of certain paragraphs from application requirements while excluding others** (e.g., ESRS S2 AR28 is integrated in the XBRL taxonomy but not ESRS E4 AR 23).

To gain insights into the structure of sustainability statements, we encourage EFRAG to conduct a field test of the XBRL taxonomy before its finalisation. As a French standard-setter, we are willing to assist in identifying French companies and supporting them during the field test. **Additionally, to ensure sustainability statements align with the XBRL taxonomy, we recommend that EFRAG proposes implementation guidelines encouraging undertakings to prioritise a taxonomy-centric approach over a content-first approach.**

2. While the XBRL taxonomy is also useful for preparers to structure the ESRS sustainability statement (see section 6.2. of the Explanatory Note and Basis for Conclusions), the digitally tagged ESRS bring benefits particularly to the users (analysts, data providers, financial institutions, investors, regulators, etc.). Therefore, the user perspective has been considered for the implementation (as laid out in the first five chapters of the Explanatory Note), and interviews with users have been made

on specific implementation details (see Appendix 2 of the Explanatory Note and Basis for Conclusions.

Q2: Do you agree that the Draft ESRS XBRL Taxonomy as currently designed meet the users' (analysts, data providers, financial institutions, investors, regulators, etc.) needs? If not, what could it be improved?

Yes/No/Please explain your answer.

We agree that the XBRL taxonomy is a well-designed tool for users to facilitate the widespread utilisation of sustainability information from a digital perspective. **But we believe that the current level of detail poses the risk of extracting some qualitative information out of context for users and of obscuring the tagging process.** Granularity should be practical for both preparers and users, ensuring effective reading and analysis of published data. **To be compatible with artificial intelligence and automatic reading software, it is essential to streamline the granularity of narrative and semi-narrative elements.**

Consequently, only datapoints warranting digital processing or sorting should be tagged, as tagging is intended solely for digital use. Some proposed tags are deemed unnecessary by users. Specifically, optional or illustrative sentences in the delegated act should not be tagged. Ensuring all required data points are disclosed is the responsibility of the preparer and auditor, not the XBRL tagging.

Therefore, we advocate for the consolidation of certain narrative and semi-narrative information, as it will allow to better meet users' needs in addition to limit preparers' tagging burden. **We also recommend conducting a field test to experiment with extraction quantitative elements from tables, such as those on GHG emissions, in practice.** We provide more details in our responses to Q1 and Q3. **Please find in attached Excel file the list of information that we propose to merge, to delete or to test in practice.**

3. The Draft ESRS Set 1 XBRL Taxonomy has implemented a hierarchy of XBRL elements, grouping and structuring the disclosure requirements and datapoints into a tree, as described in section 6.5. of the Explanatory Note and Basis for Conclusions. This hierarchy is not only helpful in terms of navigation, but it also provides useful relationships between different levels of narrative XBRL elements (text blocks). At the same time, the introduction of overlapping duplicated XBRL elements was avoided, and XBRL elements have been reused wherever possible as described in section 6.7. of the Explanatory Note.

Q3: Do you agree with hierarchy provided in the presentation linkbase of the Draft ESRS XBRL taxonomy, including the Level 1, 2 and 3 of narrative textblock tags (as explained in section 6.5. of the Explanatory Note and Basis for Conclusions)? And if not, what could be improved?

Yes/No/Please explain your answer.

We support the objective of the XBRL taxonomy to provide a technical solution that accurately reflects the structure of each disclosure requirement. We welcome the creation of a hierarchical system of nested XBRL elements to capture the entire content of disclosure requirements.

Refined granularity of selected XBRL elements at levels 2 and 3:

While we recognise the importance of elements at levels 2 or 3, such as those derived from SFDR, we also highlight that certain elements at these levels are overly detailed. This level of granularity is likely to increase the tagging burden for preparers and may obscure information for users by disaggregating paragraphs unnecessarily. For instance, the disclosure of the upstream and downstream value chain and of raw materials should not be tagged separately. We provide more details in our responses to Q1 and Q2. **Please also find in attached Excel file the list of information that we propose to merge or to delete.**

Mandatory tagging of the most granular level available:

Building on the above, we suggest EFRAG consolidate certain elements at levels 2 and 3 in the XBRL taxonomy instead of allowing undertakings to select between levels 2 and 3. **Once EFRAG streamlines specific XBRL elements, we suggest requiring preparers to use level 3 tagging for narrative information when requirements are mandatory or when dealing with different data types.** Other cases may be grouped within a single element.

Furthermore, we propose that the standard-setter encourages tagging at level 1 to cover entity-specific information and provide a content index. However, this should not be mandatory to allow flexibility at level 1.

Q4: Do you agree with the way EFRAG has re-used XBRL elements in the Draft ESRS XBRL Taxonomy to avoid double-tagging, as described in section 6.6. of the Explanatory Note and Basis for Conclusions, and as implemented for ESRS MDR elements?

Yes/No/Please explain your answer.

We advocate for the re-use of XBRL elements within the XBRL taxonomy to prevent double-tagging.

Application of MDR requirements to ESRS G1:

In this regard, we believe that ESRS 2 MDR requirements for PAT should be integrated in the XBRL taxonomy for ESRS G1, consistent with other ESRS.

Extensive definition of certain XBRL elements:

Additionally, we consider that some XBRL elements in topical standards are unnecessarily restrictive. For example, the element “Information about specific collective action for water and marine resources” could be simplified to “Information about specific collective action.” This change would allow reporting on similar topics based on dimensions without the need for extensions, while still referencing the ESRS E3 through presentation and reference linkbases.

Limitation of the number of XBRL dimensions:

While we recognise the importance of dimensions in connecting material matters, policies, actions, and targets (PAT), we urge caution in creating dimensions for all disclosures. For example, it is pertinent to be able to disaggregate policies or financial effects by issue, but such granularity may not be necessary for disclosures representing central functions, such as risk management. **Therefore, we recommend a selective approach to dimension creation to ensure that dimensions serve a meaningful purpose without introducing unnecessary complexity.**

Enhanced presentation of XBRL dimensions:

Furthermore, we consider that the presentation of XBRL dimensions is unnecessarily complex and should be significantly condensed to simplify navigation within the XBRL taxonomy, reducing its number of lines without removing elements.

4. The ESRS XBRL taxonomy contains semi-narrative XBRL elements (Boolean ‘Yes/No’ elements and enumeration ‘dropdowns’), in most cases representing the terms ‘shall/may disclose . . . whether and how. . .’. Those are specifically important for the users of the ESRS disclosures since those facts are often extracted manually from narrative disclosures and converted into binary data (i.e., 0 or 1), as demonstrated by users in Appendix 2 of the Explanatory Note and Basis for Conclusions. A SR TEG meeting has been dedicated to discussing technical and conditional Booleans and resulted in the elimination of a number of those XBRL elements.² In this regard, EFRAG would be interested in the views of stakeholders on conditional and technical Booleans as laid out in section A1.1. of the Explanatory Note and Basis for Conclusions.

Q5a: Do you agree that the implementation of semi-narrative (yes/no Booleans, drop-down enumerations) enriches the narrative disclosures and are therefore particularly relevant for users?

Yes/No/Please explain your answer.

Drop-down enumerations:

We endorse the implementation of drop-down enumerations. Additionally, we believe that some Booleans may be replaced by enumerations, such as ESRS S1-11 §74 on social protection events.

Booleans for required information:

We generally support the implementation of Booleans for XBRL elements corresponding to yes / no information required in the ESRS.

However, we suggest deleting specific Booleans when they do not add value. For example, it is unnecessary to tag whether an undertaking is active in a sector with a Boolean in addition to tagging the quantitative information of the undertaking's revenues in the sector. We provide in the attached Excel file the list of Booleans that we propose to delete.

Definition of values for Booleans:

We recommend to provide a clear definition of the values associated with Booleans, specifying the implications of "true" and "false" answers. EFRAG could align with the approach of the ISSB, interpreting "true" answers as indicating 100% affirmation, to enhance interoperability. This would be helpful for the following examples (ESRS E4 §17ei, §18c, §19a, §32b). Furthermore, EFRAG should clarify whether the "nil" mechanism should be understood as "non-applicable" in addition to "not material" when Booleans correspond to requirements that should be disclosed if applicable (e.g., ESRS G1 §10f). In such cases, there are three possible answers ("yes", "no", "non-applicable"). Lastly, EFRAG should explain how to deal with Booleans covering several issues (e.g., ESRS E4 §32b).

Q5b: Do you agree that the technical and conditional Booleans as described in Section A1.1. of the Explanatory Note and Basis for Conclusions provide a clear benefit for users since they allow for tagging of positive and negative confirmations?

Yes/No/Please explain your answer

Booleans for required conditions:

We recommend removing Booleans when they do not correspond to required information in the ESRS but to conditions necessary to disclose the information (e.g., if the undertaking is in a certain situation, it shall publish specific information). While we acknowledge the benefits of such Booleans for users to filter information via conditions, we believe that the data needed by users is already adequately covered, and thus, we aim to reduce the tagging burden for preparers as much as possible. We provide in the attached Excel file the list of Booleans that we propose to delete.

5. The Draft ESRS Set 1 XBRL Taxonomy provides a number of explicit and typed dimensions for disaggregation of digital disclosures. Those dimensions can be used to tag Impacts, Risks, and Opportunities (IROs) as well as Policies, Actions, and Targets (PAT) as per ESRS 2 (see section 7.8. of the Explanatory Note – Addendum).

Additionally, typed dimensions enable the tagging of companies' additions to ESRS datapoints and even entity-specific disclosures or disclosures stemming from other legislation and generally accepted sustainability statements (see section 6.9. of the Explanatory Note and Basis for Conclusions). While the use of those XBRL dimensions is common practice and straightforward, the specific implementation of optional disaggregation requires a very specific technical solution, as described in section A1.6. of the Explanatory Note and Basis for Conclusions. Due to the very technical matter of the questions 6a and 6b, it should be answered by respondents familiar with the XBRL specifications only.

Q6a (XBRL experts only): Do you agree with the dimensional modelling of the ESRS XBRL taxonomy and in particular with the implementation of typed dimensions for IROs, policies, actions, targets and metrics as described in section A1.6. of the Explanatory Note and Basis for Conclusions?

Yes/No/Please explain your answer.

French experts seem to support dimensional modelling (but ANC is not an XBRL expert).

Q6b (XBRL experts only): Do you agree with the introduction of open hypercubes for optional disaggregation as described in section A1.6. of the Explanatory Note and Basis for Conclusions? If not, how it should be improved?

Yes/No/Please explain your answer.

French experts seem to support dimensional modelling (but ANC is not an XBRL expert).

Q7: Do you agree with the approach that minimizes the need for XBRL taxonomy extensions therefore supporting comparability across preparers and relevance, by providing mechanisms for tagging of the following disclosures, as described section A1.6. of the Explanatory Note and Basis for Conclusions:

- 1) IROs, Policies, Actions and Resources, Targets and Metrics;
- 2) additional requirement to ESRS datapoints);
- 3) disclosures stemming from other legalisations or generally accepted sustainability standards and frameworks; and
- 4) other entity specific disclosures, including metrics?

If not, how should it be improved?

Yes/No/Please explain your answer.

We understand the intention to minimise the necessity for XBRL taxonomy extensions by providing multiple tagging mechanisms and allowing flexibility in their use. While this approach aims to assist preparers, it also introduces implementation complexities, recognising that technical proficiency alone does not ensure proper utilisation.

Simplification of XBRL elements and dimensions:

We propose to refine granularity both in some XBRL elements and dimensions to ensure the effective use of XBRL taxonomy. For further details, please refer to our responses to Q1 and Q3 on reducing the granularity of XBRL elements and to Q4 on limiting the application of dimensions.

Development of implementation guidelines:

Additionally, we recommend that EFRAG proposes practical guidelines, drawing from its experience in standard-setting for ESRS, to assist the European Securities and Markets Authority (ESMA) in formulating appropriate tagging rules. These guidelines should propose:

- **a phased approach to XBRL elements and dimensions** based on the categories of undertakings and types of information, adhering to the proportionality principle for preparers and meeting users' information needs,
- **a guide for preparers**, (i) advocating for prioritising a taxonomy-centric approach over a content-first approach (see response to Q1), (ii) offering documentation labels for the concepts, (iii) differentiating between the tagging of mandatory and voluntary datapoints as well as material and non-material requirements, and (iv) reminding preparers of familiar mechanisms from ESEF for financial data where applicable,
- **illustrative examples from the field test** to demonstrate best practices (see response to Q1),
- **tagging rules** requiring preparers to tag at the most granular level available (level 2 or 3) to enhance comparability, and encouraging tagging at level 1 to cover entity-specific information and provide a content index (see response to Q3),
- **operational explanations for XBRL elements and dimensions** less common in ESEF for financial data, such as geographical disaggregation and numerical breakdowns (see response to Q4), as well as interoperability, incorporation by reference and connectivity with financial reporting (see response to Q9),
- **a definition of the values associated with Booleans** (see response to Q5a).

6. The Draft ESRS Set 1 XBRL Taxonomy comes with three validation rules (implemented as Formula 1.0 assertions) that can be evaluated in ESRS XBRL reports (see section 6.8. of the Explanatory Note and Basis for Conclusions). All three validation rules signal

missing facts, which are supposed to be tagged in an XBRL report but using different severity levels per the following rules:

- a) missing facts for EU datapoints are signalled as ERRORS,
- b) missing ESRS 2 MDR facts that are outside of the materiality assessment are signalled as WARNINGS, and for
- c) missing facts on metrics are signalled as INFORMATION (OK) for those that are deemed to be not material.

7. EFRAG recommends reviewing those validation rules and adding more rules in order to improve the quality of the digital disclosures as soon as the first digital XBRL reports are available (see also answer to Q8 below).

Q8: Do you think that the validation rules implemented in the Draft ESRS XBRL Taxonomy as described in section 6.8. of the Explanatory Note and Basis for Conclusions are appropriate? If not, please explain why and/or which additional validation rules or consistency checks should be implemented.

Yes/No/Please explain your answer.

We acknowledge the critical importance of implementing validation rules to assess the quality of tagging and identify major errors.

Common rules applicable ESEF:

We propose the introduction of new validation rules aligned with those used for the tagging of financial reporting in ESEF. These rules should aim to simplify parameterisation models, prevent technical errors, and reduce costs. For example, they should detect basic errors such as negative values or percentages above one hundred and conduct consistency checks. We provide in the below annex a list of validation rules that we recommend adding.

Error messages:

We recommend exercising caution with the first validation rule concerning the tagging of datapoints from EU legislations. Some requirements offer different modelling options, such as reporting average or final numbers of employees, or GHG emissions based on the GHG Protocol or other methodologies. **The error message should not appear for these requirements when one of the options is completed to prevent preparers from entering false values on other options to avoid the error.**

Information messages:

We suggest being cautious with the third validation rule concerning the tagging of non-material metrics, as it may generate excessive messages, potentially overwhelming readers and causing them to overlook important messages about

omissions. If “nil” values are an option, automation in report creation software may further obscure these messages. **To manage the volume of messages, the validation rule should focus only on topics identified as material.** Additionally, we propose considering adding similar rules to verify if there is information on policies, actions, and/or targets when a topic is identified as material, and if not, to inform accordingly.

Moreover, for voluntary data points, which are merely suggestions in the standards, we suggest revising or eliminating the messages, as we disagree that omitting them equates to deeming them non-material.

Lastly, the messages should be presented in a manner that clearly indicates it is for informational purposes only and is not interpreted as an error.

8. Lastly, EFRAG welcomes other comments or suggestions.

Q9: Do you have any other comment or suggestions?

Concordance with IFRS S1 and S2:

We emphasise that a correspondence table utilising the linkbase method functions technically only when both the requirements and terms, and XBRL taxonomies are fully aligned. However, we recognise that disparities in terminology and granularity levels both in the standards (IFRS S2 and ESRS E1) and XBRL taxonomies may hinder the expected auto-tagging or conversion of ESRS-tagged documents into associated XBRL documents.

To alleviate the reporting and tagging burden for preparers, we propose retaining the concept of a concordance table but using an alternative method to the linkbase. Additionally, we suggest identifying critical sustainability information, such as Scope 1, 2, and 3 emissions, where digital concordance is crucial, thereby streamlining the concordance table. We provide in the below annex a list of climate-related information that we deem essential for digital concordance.

Incorporation by reference:

We understand that information incorporated by reference requires the same tagging format as information within the sustainability statement. **We recommend that EFRAG provides clarity on what qualifies as the same format for incorporation by reference and its implications to streamline implementation.**

Connectivity with financial reporting:

We acknowledge the presence of similar financial concepts in both the sustainability and financial statements. **We encourage EFRAG to establish linkages between information sources and allow the detection of any inconsistencies for**



**RÉPUBLIQUE
FRANÇAISE**

*Liberté
Égalité
Fraternité*



**AUTORITÉ
DES NORMES COMPTABLES**

information. If financial information is already tagged for the financial statement, we suggest reusing associated XBRL elements rather than creating new ones.

Annex n°1 – Validation rules

It is crucial to embed the validation rules and checks from ESEF to ensure a minimal level of quality for the ESRS XBRL taxonomy.

Please find below some examples of **validation rules applicable to the ESRS XBRL taxonomy** that should be introduced:

- [301051] E1-5 Energy consumption and mix - general - E1-5.1 Energy consumption and mix Renewable energy production: Value should **not be negative** but could be **nil or positive**
- [200611] ESRS2.GOV-1 Role of administrative, management and supervisory bodies - ESRS2.GOV-1.1 Role of administrative, management and supervisory bodies - percentage of members of administrative, management and supervisory bodies by gender Percentage of members of administrative, management and supervisory bodies: Value **should not be negative or above 100%** but could be **nil or positive**
- [302043] E2-4 Pollution of air, water and soil - general - E2-4.3 Pollution of air, water and soil - pollutants - additional breakdowns Emissions to soil: Value should **not be negative or above 100%** but could be **nil or positive**
- [301071] E1-7 GHG removals and GHG mitigation projects financed through carbon credits - general - E1-7.1 GHG removals and GHG mitigation projects financed through carbon credits: Date when carbon credits outside value chain are planned to be cancelled: The date for when carbon credits outside value chain are planned to be cancelled should **not be prior to the date of reporting**

Please find below some examples of **ESEF validation rules by typology** that could be reused in the ESRS XBRL taxonomy:

- Check the “structural” compliance of the file (Example: File naming convention)
- Verify the validity of the report vs. applicable HTML/XBRL specifications (Example: Extensible Business Reporting Language (XBRL) 2.1)
- Verify the validity of the “tagging rules and techniques” imposed by the RTS or recommended in the ESMA reporting manual (Example: Inline XBRL documents **MUST NOT** contain references to external resources outside the file including ESEF files)
- Ensure that certain “presumably” mandatory information has been tagged in XBRL (Example: Name and address of the group or entity)
- Perform some consistency checks on the XBRL tagging of the file (e.g., An ESEF file cannot include x2 tags with different legal entity identifies because ultimately the ESEF file can only be attached to one legal entity)
- Perform certain validity checks of the XBRL tagging vs. the applicable accounting standard (Example: IAS 1 requires a comparative period, so it is expected in the XBRL tagging and checked via at least two different “period” attributes in the XBRL tags)
- Perform some consistency checks on the information provided by the XBRL tags (Example: Values that should not be negative, e.g., total equity)

- Perform some consistency checks between multiple pieces of information provided by the XBRL tags (Example: The value of XBRL tags related to Minority + Majority results does not equal the value of the XBRL tag for group results)

Annex n°2 – Climate-related information necessitating digital concordance

Please find below a list of climate-related information that we deem essential for **digital concordance**.

- Disclosure of how climate-related considerations are factored into remuneration of members of administrative, management and supervisory bodies
- Description of results of resilience analysis
- Disclosure of how GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and opportunities
- Financial resources allocated to action plan (CapEx and OpEx)
- Gross Scopes 1, 2, 3 and Total GHG emissions
- Total GHG removals and carbon credits
- Explanation of how public claims of GHG neutrality that involve removals and use of carbon credits are accompanied by GHG emission reduction targets and how claims of GHG neutrality and reliance on carbon credits neither impede nor reduce achievement of GHG emission reduction targets or net zero target
- Assets at material physical risk before considering climate change adaptation actions
- Net revenue from business activities at material physical risk
- Assets at material transition risk before considering climate change mitigation actions
- Net revenue from business activities at material transition risk

M To be merged
D To be deleted
C To be changed
T To be tested in practice
V To be made voluntary

ESRS	DR	Parag raph	Relat ed AR	Name	Data Type	ANC comments	
ESRS 2	BP-1	3		Disclosure of general basis for preparation of sustainability statement	narrative	Merge and 5a = boolean	
ESRS 2	BP-1	5 a		Basis for preparation of sustainability statement	semi-narrative		
ESRS 2	BP-1	5 b i		Scope of consolidation of consolidated sustainability statement is same as for financial statements	narrative		
ESRS 2	BP-1	5 b ii		Indication of subsidiary undertakings included in consolidation that are exempted from individual or consolidated sustainability reporting	narrative		
ESRS 2	BP-1	5 c	AR 1	Disclosure of extent to which sustainability statement covers upstream and downstream value chain	narrative	Useless DP	
ESRS 2	BP-1	5 d		Option to omit specific piece of information corresponding to intellectual property, know-how or results of innovation has been used	semi-narrative	Merge option to omit	
ESRS 2	BP-1	5 e		Option allowed by Member State to omit disclosure of impending developments or matters in course of negotiation has been used	semi-narrative		
ESRS 2	BP-2	6		Disclosures in relation to specific circumstances	narrative		
ESRS 2	BP-2	9		Medium- or long-term time horizons defined by ESRS 1 have been deviated from	semi-narrative	Merge time horizon	M
ESRS 2	BP-2	9 a		Disclosure of definitions of medium- or long-term time horizons	narrative		M
ESRS 2	BP-2	9 b		Disclosure of reasons for applying different definitions of time horizons	narrative		M
ESRS 2	BP-2	10		Metrics include value chain data estimated using indirect sources	semi-narrative		M

ESRS 2	BP-2	10 a		Disclosure of metrics that include value chain data estimated using indirect sources	narrative	Merge VC estimations	M
ESRS 2	BP-2	10 b		Description of basis for preparation of metrics that include value chain data estimated using indirect sources	narrative		M
ESRS 2	BP-2	10 c		Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	narrative		M
ESRS 2	BP-2	10 d		Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources	narrative		M
ESRS 2	BP-2	11 a		Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty	narrative	Merge uncertainties	M
ESRS 2	BP-2	11 b i		Disclosure of sources of measurement uncertainty	narrative		M
ESRS 2	BP-2	11 b ii 12		Disclosure of assumptions, approximations and judgements made in measurement	narrative		M
ESRS 2	BP-2	13 a		Explanation of changes in preparation and presentation of sustainability information and reasons for them	narrative	Merge change in preparation	M
ESRS 2	BP-2	13 b		Disclosure of revised comparative figures	narrative		M
ESRS 2	BP-2	13 c		Disclosure of difference between figures disclosed in preceding period and revised comparative figures	narrative		M
ESRS 2	BP-2	14 a		Disclosure of nature of prior period material errors	narrative	Merge priori errors	M
ESRS 2	BP-2	14 b		Disclosure of corrections for prior periods included in sustainability statement	narrative		M
ESRS 2	BP-2	14 c		Disclosure of why correction of prior period errors is not practicable	narrative		M
ESRS 2	BP-2	15		Disclosure of other legislation or generally accepted sustainability reporting standards and frameworks based on which information has been included in sustainability statement	narrative		M
ESRS 2	BP-2	15		Disclosure of reference to paragraphs of standard or framework applied	narrative		M

ESRS 2	BP-2	AR 2		European standards approved by European Standardisation System (ISO/IEC or CEN/CENELEC standards) have been relied on	semi-narrative	Merge other frameworks	M
ESRS 2	BP-2	AR 2		Disclosure of extent to which data and processes that are used for sustainability reporting purposes have been verified by external assurance provider and found to conform to corresponding ISO/IEC or CEN/CENELEC standard	narrative		M
ESRS 2	BP-2	16		List of DRs or DPs mandated by a Disclosure Requirement	narrative	Correct title "List of DR	
ESRS 2	BP-2	17		Topics (E4, S1, S2, S3, S4) have been assessed to be material	semi-narrative		M
ESRS 2	BP-2	17 a		List of sustainability matters assessed to be material (phase-in)	semi-narrative		M
ESRS 2	BP-2	17 a		Disclosure of how business model and strategy take account of impacts related to sustainability matters assessed to be material (phase-in)	narrative		M
ESRS 2	BP-2	17 b		Description of any time-bound targets set related to sustainability matters assessed to be material (phase-in) and progress made towards achieving those targets	narrative	Merge phase-in	M
ESRS 2	BP-2	17 c		Description of policies related to sustainability matters assessed to be material (phase-in)	narrative		M
ESRS 2	BP-2	17 d		Description of actions taken to identify, monitor, prevent, mitigate, remediate or bring end to actual or potential adverse impacts related to sustainability matters assessed to be material (phase-in) and result of such actions	narrative		M
ESRS 2	BP-2	17 e		Disclosure of metrics related to sustainability matters assessed to be material (phase-in)	narrative		M
ESRS 2	GOV-1	21		Information about composition and diversity of members of administrative, management and supervisory bodies	narrative		
ESRS 2	GOV-1	21 a		Number of executive members	Integer		
ESRS 2	GOV-1	21 a		Number of non-executive members	Integer		
ESRS 2	GOV-1	21 b		Information about representation of employees and other workers	narrative		

ESRS 2	GOV-1	21 c	AR 5	Information about member's experience relevant to sectors, products and geographic locations of undertaking	narrative	Correct title and type: other diversity aspects and narrative	C
ESRS 2	GOV-1	21 d		Percentage of members of administrative, management and supervisory bodies	Percent		
ESRS 2	GOV-1	21 d		Board's gender diversity ratio	Percent		
ESRS 2	GOV-1	21 e		Percentage of independent board members	Percent		
ESRS 2	GOV-1	22	AR 3	Information about roles and responsibilities of administrative, management and supervisory bodies	narrative		
ESRS 2	GOV-1	22 a		Information about identity of administrative, management and supervisory bodies or individual(s) within body responsible for oversight of impacts, risks and opportunities	narrative		
ESRS 2	GOV-1	22 b		Disclosure of how body's or individuals within body responsibilities for impacts, risks and opportunities are reflected in undertaking's terms of reference, board mandates and other related policies	narrative		
ESRS 2	GOV-1	22 c		Description of management's role in governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities	narrative		
ESRS 2	GOV-1	22 c i		Description of how oversight is exercised over management-level position or committee to which management's role is delegated to	narrative		
ESRS 2	GOV-1	22 c ii		Information about reporting lines to administrative, management and supervisory bodies	narrative		
ESRS 2	GOV-1	22 c iii		Disclosure of how dedicated controls and procedures are integrated with other internal functions	narrative		
ESRS 2	GOV-1	22 d		Disclosure of how administrative, management and supervisory bodies and senior executive management oversee setting of targets related to material impacts, risks and opportunities and how progress towards them is monitored	narrative		

ESRS 2	GOV-1	23	AR 5	Disclosure of how administrative, management and supervisory bodies determine whether appropriate skills and expertise are available or will be developed to oversee sustainability matters	narrative	Merge skills	M
ESRS 2	GOV-1	23 a		Information about sustainability-related expertise that bodies either directly possess or can leverage	narrative		M
ESRS 2	GOV-1	23 b		Disclosure of how sustainability-related skills and expertise relate to material impacts, risks and opportunities	narrative		M
ESRS 2	GOV-2	26 a		Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about material impacts, risks and opportunities, implementation of due diligence, and results and effectiveness of policies, actions, metrics and targets adopted to address them	narrative		
ESRS 2	GOV-2	26 b		Disclosure of how administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing strategy, decisions on major transactions and risk management process	narrative		
ESRS 2	GOV-2	26 c		Disclosure of list of material impacts, risks and opportunities addressed by administrative, management and supervisory bodies or their relevant committees	narrative		
ESRS 2	GOV-2	AR 6		Disclosure of how governance bodies ensure that appropriate mechanism for performance monitoring is in place	narrative	Merge incentives	
ESRS 2	GOV-3	29	AR 7	Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies exist	semi-narrative		
ESRS 2	GOV-3	29 a		Description of key characteristics of incentive schemes	narrative		M
ESRS 2	GOV-3	29 b		Description of specific sustainability-related targets and (or) impacts used to assess performance of members of administrative, management and supervisory bodies	narrative		M

ESRS 2	GOV-3	29 c		Disclosure of how sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies	narrative	Merge RM & IC	M
ESRS 2	GOV-3	29 d		Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts	Percent		
ESRS 2	GOV-3	29 e		Description of level in undertaking at which terms of incentive schemes are approved and updated	narrative		
ESRS 2	GOV-4	30; 32	AR 8 - A	Disclosure of mapping of information provided in sustainability statement about due diligence process	narrative		
ESRS 2	GOV-5	36 a	AR 11	Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting	narrative		M
ESRS 2	GOV-5	36 b	AR 11	Description of risk assessment approach followed	narrative		M
ESRS 2	GOV-5	36 c	AR 11	Description of main risks identified and their mitigation strategies	narrative		M
ESRS 2	GOV-5	36 d	AR 11	Description of how findings of risk assessment and internal controls as regards sustainability reporting process have been integrated into relevant internal functions and processes	narrative		M
ESRS 2	GOV-5	36 e	AR 11	Description of periodic reporting of findings of risk assessment and internal controls to administrative, management and supervisory bodies	narrative		M
ESRS 2	SBM-1	40	AR 12-13	Disclosure of information about key elements of general strategy that relate to or affect sustainability matters	narrative		
ESRS 2	SBM-1	40 a i	AR 12-13	Description of significant groups of products and (or) services offered	narrative		
ESRS 2	SBM-1	40 a ii	AR 12-13	Description of significant markets and (or) customer groups served	narrative		
ESRS 2	SBM-1	40 a iii	AR 12-13	Total number of employees (head count)	Integer		
ESRS 2	SBM-1	40 a iii	AR 12-13	Number of employees (head count)	Integer		
ESRS 2	SBM-1	40 a iv	AR 12-13	Description of products and services that are banned in certain markets	narrative		
ESRS 2	SBM-1	40 b	AR 12-13	Total revenue	Monetary		

ESRS 2	SBM-1	40 b	AR 12-11	Revenue by ESRS Sectors	Table/Monetary	Active not needed if revenues required	D
ESRS 2	SBM-1	40 c	AR 12-11	List of additional significant ESRS sectors in which significant activities are developed or in which undertaking is or may be connected to material impacts	semi-narrative		
ESRS 2	SBM-1	40 d i	AR 12-11	Undertaking is active in fossil fuel (coal, oil and gas) sector	semi-narrative		
ESRS 2	SBM-1	40 d i	AR 12-11	Revenue from fossil fuel (coal, oil and gas) sector	Monetary		
ESRS 2	SBM-1	40 d i	AR 12-11	Revenue from coal	Monetary		
ESRS 2	SBM-1	40 d i	AR 12-11	Revenue from oil	Monetary		
ESRS 2	SBM-1	40 d i	AR 12-11	Revenue from gas	Monetary		
ESRS 2	SBM-1	40 d i	AR 12-11	Revenue from Taxonomy-aligned economic activities related to fossil gas	Monetary		
ESRS 2	SBM-1	40 d ii	AR 12-11	Undertaking is active in chemicals production	semi-narrative		
ESRS 2	SBM-1	40 d ii	AR 12-11	Revenue from chemicals production	Monetary		
ESRS 2	SBM-1	40 d iii	AR 12-11	Undertaking is active in controversial weapons	semi-narrative	Active not needed if revenues required	D
ESRS 2	SBM-1	40 d iii	AR 12-11	Revenue from controversial weapons	Monetary		
ESRS 2	SBM-1	40 d iv	AR 12-11	Undertaking is active in cultivation and production of tobacco	semi-narrative	Active not needed if revenues required	D
ESRS 2	SBM-1	40 d iv	AR 12-11	Revenue from cultivation and production of tobacco	Monetary		
ESRS 2	SBM-1	40 e	AR 12-11	Description of sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders	narrative	Merge goals narrative	M
ESRS 2	SBM-1	40 f	AR 12-11	Disclosure of assessment of current significant products and (or) services, and significant markets and customer groups, in relation to sustainability-related goals	narrative		
ESRS 2	SBM-1	40 g	AR 12-11	Disclosure of elements of strategy that relate to or impact sustainability matters	narrative		M
ESRS 2	SBM-1	41		List of ESRS sectors that are significant for undertaking	semi-narrative		
ESRS 2	SBM-1	42	AR 14	Description of business model and value chain	narrative		

ESRS 2	SBM-1	42 a		Description of inputs and approach to gathering, developing and securing inputs	narrative		
ESRS 2	SBM-1	42 b		Description of outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders	narrative		
ESRS 2	SBM-1	42 c	AR 15	Description of main features of upstream and downstream value chain and undertakings position in value chain	narrative		
ESRS 2	SBM-2	45 a	AR 16	Description of stakeholder engagement	narrative		M
ESRS 2	SBM-2	45 a i	AR 16	Description of key stakeholders	narrative		M
ESRS 2	SBM-2	45 a ii	AR 16	Description of categories of stakeholders for which engagement occurs	narrative	Merge how stakeholder are engaged	M
ESRS 2	SBM-2	45 a iii	AR 16	Description of how stakeholder engagement is organised	narrative		M
ESRS 2	SBM-2	45 a iv	AR 16	Description of purpose of stakeholder engagement	narrative		M
ESRS 2	SBM-2	45 a v	AR 16	into account	narrative		M
ESRS 2	SBM-2	45 b	AR 16	Description of understanding of interests and views of key stakeholders as they relate to undertaking's strategy and business model	narrative	Merge results	M
ESRS 2	SBM-2	45 c		Description of amendments to strategy and (or) business model	narrative		M
ESRS 2	SBM-2	45 c i		Description of how strategy and (or) business model have been amended or are expected to be amended to address interests and views of stakeholders	narrative	Merge amendments to strategy	M
ESRS 2	SBM-2	45 c ii		Description of any further steps that are being planned and in what timeline	narrative		M
ESRS 2	SBM-2	45 c iii		Further steps that are being planned are likely to modify relationship with and views of stakeholders	semi-narrative		M
ESRS 2	SBM-2	45 d		Description of how administrative, management and supervisory bodies are informed about views and interests of affected stakeholders with regard to sustainability-related impacts	narrative		
ESRS 2	SBM-3	48 a		Description of material impacts resulting from materiality assessment	narrative		

ESRS 2	SBM-3	48 a		Description of material risks and opportunities resulting from materiality assessment	narrative	Merge link impacts and strategy	M
ESRS 2	SBM-3	48 b		Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, strategy and decision-making, and how undertaking has responded or plans to respond to these effects	narrative		
ESRS 2	SBM-3	48 c i		Disclosure of how material negative and positive impacts affect (or are likely to affect) people or environment	narrative		
ESRS 2	SBM-3	48 c ii		Disclosure of how impacts originate from or are connected to strategy and business model	narrative		
ESRS 2	SBM-3	48 c iii		Disclosure of reasonably expected time horizons of impacts	narrative		
ESRS 2	SBM-3	48 c iv	AR 17	Description of nature of activities or business relationships through which undertaking is involved with material impacts	narrative		
ESRS 2	SBM-3	48 d		Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows and material risks and opportunities for which there is significant risk of material adjustment within next annual reporting period to carrying amounts of assets and liabilities reported in related financial statements	narrative/monetary		
ESRS 2	SBM-3	48 e		Disclosure of anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows over short-, medium- and long-term	narrative/monetary		
ESRS 2	SBM-3	48 f		Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities	narrative		
ESRS 2	SBM-3	48 g		Disclosure of changes to material impacts, risks and opportunities compared to previous reporting period	narrative		

ESRS 2	SBM-3	48 h		Disclosure of specification of impacts, risks and opportunities that are covered by ESRS Disclosure Requirements as opposed to those covered by additional entity-specific disclosures	narrative	
ESRS 2	IRO-1	53 a		Description of methodologies and assumptions applied in process to identify impacts, risks and opportunities	narrative	
ESRS 2	IRO-1	53 b		potential and actual impacts on people and environment,	narrative	M
ESRS 2	IRO-1	53 b i		Description of how process focuses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts	narrative	M
ESRS 2	IRO-1	53 b ii		Description of how process considers impacts with which undertaking is involved through own operations or as result of business relationships	narrative	M
ESRS 2	IRO-1	53 b iii		Description of how process includes consultation with affected stakeholders to understand how they may be impacted and with external experts	narrative	M
ESRS 2	IRO-1	53 b iv		Description of how process prioritises negative impacts based on their relative severity and likelihood and positive impacts based on their relative scale, scope and likelihood and determines which sustainability matters are material for reporting purposes	narrative	M
ESRS 2	IRO-1	53 c		Description of process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects	narrative	M
ESRS 2	IRO-1	53 c i		Description of how connections of impacts and dependencies with risks and opportunities that may arise from those impacts and dependencies have been considered	narrative	M
ESRS 2	IRO-1	53 c ii		Description of how likelihood, magnitude, and nature of effects of identified risks and opportunities have been assessed	narrative	M
ESRS 2	IRO-1	53 c iii		Description of how sustainability-related risks relative to other types of risks have been prioritised	narrative	M

ESRS 2	IRO-1	53 d		Description of decision-making process and related internal control procedures	narrative	Merge IRO assessment in RM & IC	M
ESRS 2	IRO-1	53 e		Description of extent to which and how process to identify, assess and manage impacts and risks is integrated into overall risk management process and used to evaluate overall risk profile and risk management processes	narrative		M
ESRS 2	IRO-1	53 f		Description of extent to which and how process to identify, assess and manage opportunities is integrated into overall management process	narrative		M
ESRS 2	IRO-1	53 g		Description of input parameters used in process to identify, assess and manage material impacts, risks and opportunities	narrative		
ESRS 2	IRO-1	53 h		Description of how process to identify, assess and manage impacts, risks and opportunities has changed compared to prior reporting period	narrative		
ESRS 2	IRO-2	56		Disclosure of list of data points that derive from other EU legislation and information on their location in sustainability statement	semi-narrative		
ESRS 2	IRO-2	56	AR 19	Disclosure of list of ESRS Disclosure Requirements complied with in preparing sustainability statement following outcome of materiality assessment	semi-narrative		
ESRS 2	IRO-2	57		Explanation of negative materiality assessment for ESRS E1 Climate change	narrative		
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E2 Pollution	narrative		
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E3 Water and marine resources	narrative		
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E4 Biodiversity and ecosystems	narrative		
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E5 Circular economy	narrative		

ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S1 Own workforce	narrative
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S2 Workers in value chain	narrative
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S3 Affected communities	narrative
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S4 Consumers and end-users	narrative
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS G1 Business conduct	narrative
ESRS 2	IRO-2	59		Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been determined	narrative

TOTAL: 152-58 => -38%

M To be merged
D To be deleted
C To be changed
T To be tested in practice
V To be made voluntary

ESRS	DR	Paragraph h	Related AR	Name	Data Type	ANC comments	
ESRS 2	MDR-P	65 a		Description of key contents of policy	narrative		
ESRS 2	MDR-P	65 b		Description of scope of policy or of its exclusions	narrative		
ESRS 2	MDR-P	65 c		Description of most senior level in organisation that is accountable for implementation of policy	narrative		
ESRS 2	MDR-P	65 d		Disclosure of third-party standards or initiatives that are respected through implementation of policy	narrative		
ESRS 2	MDR-P	65 e		Description of consideration given to interests of key stakeholders in setting policy	narrative		
ESRS 2	MDR-P	65 f		Explanation of how policy is made available to potentially affected stakeholders and stakeholders who need to help implement it	narrative		
ESRS 2	MDR-A	68 a	AR 22	Disclosure of key action	narrative	Merged action and its scope	M
ESRS 2	MDR-A	68 b		Description of scope of key action	narrative		M
ESRS 2	MDR-A	68 c		Time horizon under which key action is to be completed	semi-narrative	Merged results	
ESRS 2	MDR-A	68 d		Description of key action taken, and its results, to provide for and	narrative		M
ESRS 2	MDR-A	68 e		Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed in prior periods	narrative		M
ESRS 2	MDR-A	69 a	AR 23	Disclosure of the type of current and future financial and other resources allocated to the	narrative	Change title: Capex and Opex of	
ESRS 2	MDR-A	69 b		Current financial resources allocated to action plan (Capex)	Monetary		
ESRS 2	MDR-A	69 b		Current financial resources allocated to action plan (Opex)	Monetary		
ESRS 2	MDR-A	69 c		Future financial resources allocated to action plan (Capex)	Monetary		
ESRS 2	MDR-A	69 c		Future financial resources allocated to action plan (Opex)	Monetary		
ESRS 2	MDR-M	75		in relation to material impact, risk or opportunity	narrative	Merge explanations	M
ESRS 2	MDR-M	77 a		Disclosure of methodologies and significant assumptions behind	narrative		M

ESRS 2	MDR-M	77 b		Type of external body other than assurance provider that provides validation	narrative	on metrics	M
ESRS 2	MDR-T	80 a	R 24 - AR 24	Relationship with policy objectives	Decimal	Replace Decimal by Narrative	
ESRS 2	MDR-T	80 b	R 24 - AR 24	Measurable target	Decimal/Percentage/narrative	Change title: Measurable target value	
ESRS 2	MDR-T	80 b	R 24 - AR 24	Nature of target	semi-narrative	Change title: target unit	
ESRS 2	MDR-T	80 c	R 24 - AR 24	Description of scope of target	narrative		
ESRS 2	MDR-T	80 d	R 24 - AR 24	Baseline value	Integer		
ESRS 2	MDR-T	80 d	R 24 - AR 24	Baseline year	Integer	Data type: Gyear	
ESRS 2	MDR-T	80 e	R 24 - AR 24	Period to which target applies	semi-narrative	Data type: Gyear	
ESRS 2	MDR-T	80 e	R 24 - AR 24	Indication of milestones or interim targets	narrative	Data type: Gyear	
ESRS 2	MDR-T	80 f	R 24 - AR 24	Description of methodologies and significant assumptions used to define target	narrative		
ESRS 2	MDR-T	80 g	R 24 - AR 24	Target related to environmental matters is based on conclusive scientific evidence	semi-narrative		
ESRS 2	MDR-T	80 h	R 24 - AR 24	Disclosure of how stakeholders have been involved in target setting	narrative		
ESRS 2	MDR-T	80 i	R 24 - AR 24	Description of any changes in target and corresponding metrics or underlying measurement methodologies, significant assumptions, limitations, sources and adopted processes to collect data	narrative		
ESRS 2	MDR-T	80 j	R 24 - AR 24	Description of performance against disclosed target	narrative		
or actions or set any measurable outcome-oriented targets [see chapter 4.2 MDR - ESRS 2]							
ESRS 2	MDR-P	62		Disclosure of reasons for not having adopted policies	narrative	Merge	M
ESRS 2	MDR-P	62		policies	narrative		M
ESRS 2	MDR-A	62		Disclosure of reasons for not having adopted actions	narrative	Merge	M
ESRS 2	MDR-A	62		actions	narrative		M
ESRS 2	MDR-T	81 a		Disclosure of timeframe for setting of measurable outcome-oriented targets	narrative		M

ESRS 2	MDR-T	81 a		Description of reasons why there are no plans to set measurable outcome-oriented targets	narrative
ESRS 2	MDR-T	81 b		Effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity	semi-narrative
ESRS 2	MDR-T	81 b i		Description of processes through which effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity	narrative
ESRS 2	MDR-T	81 b ii		Description of defined level of ambition to be achieved and of any qualitative or quantitative indicators used to evaluate progress	narrative
ESRS 2	MDR-T	81 b ii 80 d		Base year from which progress is measured	GYear

Merge no target	M
	M
	M
Total: 43-15 ==> - 35%	

M To be merged
D To be deleted
C To be changed
T To be tested in practice
V To be made voluntary

ESRS	DR	Paragra ph	Related AR	Name	Data Type	ANC comments	
E1	E1.GOV	13		Disclosure of how climate-related considerations are factored into remuneration of members of administrative, management and supervisory bodies	narrative	Merge with line 5	M
E1	E1.GOV	13		Percentage of remuneration recognised that is linked to climate related considerations	percent		
E1	E1.GOV	13		Explanation of climate-related considerations that are factored into remuneration of members of administrative, management and supervisory bodies	narrative	Merge with line 3	M
E1	E1-1	14	AR 1	Disclosure of transition plan for climate change mitigation	narrative		
E1	E1-1	16a	AR 2	Explanation of how targets are compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement	narrative		
E1	E1-1	16b		Disclosure of decarbonisation levers and key action	narrative		M
E1	E1-1	16c		Disclosure of significant operational expenditures (Opex) and (or) capital expenditures (Capex) required for implementation of action plan	narrative	Merge nar. Actions	M
E1	E1-1	16c		Financial resources allocated to action plan (OpEx)	monetary		
E1	E1-1	16c		Financial resources allocated to action plan (CapEx)	monetary		

E1	E1-1	16d	AR 3	Explanation of potential locked-in GHG emissions from key assets and products and of how locked-in GHG emissions may jeopardise achievement of GHG emission reduction targets and drive transition risk	narrative	Merge methodo	M
E1	E1-1	16e	AR 4	Explanation of any objective or plans (CapEx, CapEx plans, OpEx) for aligning economic activities (revenues, CapEx, OpEx) with criteria established in Commission Delegated Regulation 2021/2139	narrative		
E1	E1-1	16f	AR 5	Significant CapEx for coal-related economic activities	monetary		
E1	E1-1	16f	AR 5	Significant CapEx for oil-related economic activities	monetary		
E1	E1-1	16f	AR 5	Significant CapEx for gas-related economic activities	monetary		
E1	E1-1	16g		Undertaking is excluded from EU Paris-aligned Benchmarks	semi-narrative		
E1	E1-1	16h		Explanation of how transition plan is embedded in and aligned with overall business strategy and financial planning	narrative		
E1	E1-1	16i		Transition plan is approved by administrative, management and supervisory bodies	semi-narrative		
E1	E1-1	16j		Explanation of progress in implementing transition plan	narrative		
E1	E1-1	17		Date of adoption of transition plan for undertakings not having adopted transition plan yet	gYear		
E1	E1.SBM	18		Type of climate-related risk	semi-narrative		
E1	E1.SBM	19a	AR 6	Description of scope of resilience analysis	narrative		
E1	E1.SBM	19b	AR 7a	Disclosure of how resilience analysis has been conducted	narrative		
E1	E1.SBM	19b	AR 7a	Date of resilience analysis	date		
E1	E1.SBM	AR 7b		Time horizons applied for resilience analysis	semi-narrative		
E1	E1.SBM	19c	AR 8a	Description of results of resilience analysis	narrative		
E1	E1.SBM	AR 8b		Description of ability to adjust or adapt strategy and business model to climate change	narrative		
E1	E1.IRO	20a, AR 9	AR 10	Description of process in relation to impacts on climate change	narrative		
E1	E1.IRO	20b	AR 13-AR 1	own operations and along value chain	narrative		
						Merge results	M
							M

E1	E1.IRO	AR 11a	AR 13-AR 1	Climate-related hazards have been identified over short-, medium- and long-term time horizons	semi-narrative	Merge physical risks explanation	M
E1	E1.IRO	AR 11a	AR 13-AR 1	Undertaking has screened whether assets and business activities may be exposed to climate-related hazards	semi-narrative		M
E1	E1.IRO	AR 11b	AR 13-AR 1	Short-, medium- and long-term time horizons have been defined	semi-narrative		M
E1	E1.IRO	AR 11c	AR 13-AR 1	Extent to which assets and business activities may be exposed and are sensitive to identified climate-related hazards has been assessed	semi-narrative		M
E1	E1.IRO	AR 11d	AR 13-AR 1	Identification of climate-related hazards and assessment of exposure and sensitivity are informed by high emissions climate scenarios	semi-narrative		M
E1	E1.IRO	21	AR 13-AR 1	Explanation of how climate-related scenario analysis has been used to inform identification and assessment of physical risks over short, medium and long-term	narrative		M
E1	E1.IRO	20c	AR 13-AR 1	Description of process in relation to climate-related transition risks and opportunities in own operations and along value chain	narrative		M
E1	E1.IRO	AR 12a	AR 13-AR 1	Transition events have been identified over short-, medium- and long-term time horizons	semi-narrative	Merge transition risks explanation	M
E1	E1.IRO	AR 12a	AR 13-AR 1	Undertaking has screened whether assets and business activities may be exposed to transition events	semi-narrative		M
E1	E1.IRO	AR 12b	AR 13-AR 1	Extent to which assets and business activities may be exposed and are sensitive to identified transition events has been assessed	semi-narrative		M
E1	E1.IRO	AR 12c	AR 13-AR 1	Identification of transition events and assessment of exposure has been informed by climate-related scenario analysis	semi-narrative		M
E1	E1.IRO	AR 12d	AR 13-AR 1	Assets and business activities that are incompatible with or need significant efforts to be compatible with transition to climate-neutral economy have been identified	semi-narrative		M
E1	E1.IRO	21	AR 13-AR 1	Explanation of how climate-related scenario analysis has been used to inform identification and assessment of transition risks and opportunities over short, medium and long-term	narrative		M

E1	E1.IRO	AR 15	AR 13-AR 1	Explanation of how climate scenarios used are compatible with critical climate-related assumptions made in financial statements	narrative
E1	E1-2	24		Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]	MDR-P
E1	E1-2	25	AR 16-AR1	Sustainability matters addressed by policy for climate change	semi-narrative
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	
E1	E1-3	28		Actions and Resources related to climate change mitigation and adaptation [see ESRS 2 MDR-A]	MDR-A
E1	E1-3	29a		Decarbonisation lever type	semi-narrative
E1	E1-3	AR19d		Adaptation solution type	semi-narrative
E1	E1-3	29b		Achieved GHG emission reductions	ghgEmissions
E1	E1-3	29b		Expected GHG emission reductions	ghgEmissions
E1	E1-3	AR21		Explanation of extent to which ability to implement action depends on availability and allocation of resources	narrative
E1	E1-3	29ci	AR 20	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to relevant line items or notes in financial statements	narrative
E1	E1-3	29cii,16c	AR 20	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to key performance indicators required under Commission Delegated Regulation (EU) 2021/2178	narrative
E1	E1-3	29ciii,16c	AR 20	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to CapEx plan required by Commission Delegated Regulation (EU) 2021/2178	narrative

Merge tax
explanation

M

M

E1	E1-3	AR22		Explanation of any potential differences between significant OpEx and CapEx disclosed under ESRS E1 and key performance indicators disclosed under Commission Delegated Regulation (EU) 2021/2178	narrative	M
ESRS 2		62		Disclosure to be reported if the undertaking has not adopted actions		
E1	E1-4	32		Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	MDR-T	
E1	E1-4	33		Disclosure of how GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and opportunities	narrative	
E1	E1-4	34a + 34	AR 23-AR	Tables: Multiple Dimensions (baseline year and targets; GHG Types, Scope 3 Categories, Decarbonisation levers, entity-specific denominators for intensity value)	Table	T
E1	E1-4	34a + 34 b		Absolute value of total Greenhouse gas emissions reduction	Table/ghgEmissions	T
E1	E1-4	34a + 34 b		Percentage of total Greenhouse gas emissions reduction (as of emissions of base year)	Table/percent	T
E1	E1-4	34a + 34 b		Intensity value of total Greenhouse gas emissions reduction	Table/decimal	T
E1	E1-4	34a + 34 b		Absolute value of Scope 1 Greenhouse gas emissions reduction	Table/ghgEmissions	T
E1	E1-4	34a + 34 b		Percentage of Scope 1 Greenhouse gas emissions reduction (as of emissions of base year)	Table/percent	T
E1	E1-4	34a + 34 b		Intensity value of Scope 1 Greenhouse gas emissions reduction	Table/decimal	T
E1	E1-4	34a + 34 b		Absolute value of location-based Scope 2 Greenhouse gas emissions reduction	Table/ghgEmissions	T
E1	E1-4	34a + 34 b		Percentage of location-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	Table/percent	T
E1	E1-4	34a + 34 b		Intensity value of location-based Scope 2 Greenhouse gas emissions reduction	Table/decimal	T

Need to be tested in practice

E1	E1-4	34a + 34 b		Absolute value of market-based Scope 2 Greenhouse gas emissions reduction	Table/ghgEmissions		T
E1	E1-4	34a + 34 b		Percentage of market-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	Table/percent		T
E1	E1-4	34a + 34 b		Intensity value of market-based Scope 2 Greenhouse gas emissions reduction	Table/decimal		T
E1	E1-4	34a + 34 b		Absolute value of Scope 3 Greenhouse gas emissions reduction	Table/ghgEmissions		T
E1	E1-4	34a + 34 b		Percentage of Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)	Table/percent		T
E1	E1-4	34a + 34 b		Intensity value of Scope 3 Greenhouse gas emissions reduction	Table/decimal		T
E1	E1-4	34b		Explanation of how consistency of GHG emission reduction targets with GHG inventory boundaries has been ensured	narrative		
E1	E1-4	34c		Disclosure of past progress made in meeting target before current base year	narrative		
E1	E1-4	AR 25 a		Description of how it has been ensured that baseline value is representative in terms of activities covered and influences from external factors	narrative	Merge baseline	M
E1	E1-4	AR 25 b		Description of how new baseline value affects new target, its achievement and presentation of progress over time	narrative		M
E1	E1-4	34e,16a	AR 26	GHG emission reduction target is science based and compatible with limiting global warming to one and half degrees Celsius	semi-narrative		
E1	E1-4	34f,16b	AR 30	Description of expected decarbonisation levers and their overall quantitative contributions to achieve GHG emission reduction target	narrative		
E1	E1-4	AR 30c		Diverse range of climate scenarios have been considered to detect relevant environmental, societal, technology, market and policy-related developments and determine decarbonisation levers	narrative		
ESRS 2	E1-4	81		Disclosure to be reported if the undertaking has not set any measurable outcome-oriented targets			
E1	E1-5	37	AR 35	Total energy consumption related to own operations	energy		

E1	E1-5	37a	AR 33	Total energy consumption from fossil sources	energy
E1	E1-5	37b		Total energy consumption from nuclear sources	energy
E1	E1-5	AR 34		Percentage of energy consumption from nuclear sources in total energy consumption	percent
E1	E1-5	37c		Total energy consumption from renewable sources	energy
E1	E1-5	37ci		Fuel consumption from renewable sources	energy
E1	E1-5	37cii		Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	energy
E1	E1-5	37ciii		Consumption of self-generated non-fuel renewable energy	energy
E1	E1-5	AR 34		Percentage of renewable sources in total energy consumption	percent
E1	E1-5	38a	AR 33	Fuel consumption from coal and coal products	energy
E1	E1-5	38b	AR 33	Fuel consumption from crude oil and petroleum products	energy
E1	E1-5	38c	AR 33	Fuel consumption from natural gas	energy
E1	E1-5	38d	AR 33	Fuel consumption from other fossil sources	energy
E1	E1-5	38e	AR 33	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	energy
E1	E1-5	AR 34		Percentage of fossil sources in total energy consumption	percent
E1	E1-5	39		Non-renewable energy production	energy
E1	E1-5	39		Renewable energy production	energy
E1	E1-5	40	AR 36	Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)	percent
E1	E1-5	41		Total energy consumption from activities in high climate impact sectors	energy
E1	E1-5	42		High climate impact sectors used to determine energy intensity	semi-narrative
E1	E1-5	43	AR 38	Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue from activities in high climate impact sectors	narrative
E1	E1-5	AR 38b		Net revenue from activities in high climate impact sectors	monetary
E1	E1-5	AR 38b		Net revenue from activities other than in high climate impact sectors	monetary
E1	E1-6	44	AR 39	Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [table]	Table

Datatype: ratio in
KWH/M€

C

T

E1	E1-6	50		Gross Scopes 1, 2, 3 and Total GHG emissions - financial and operational control [table]	Table	GHG table to be tested in practice	T
E1	E1-6	AR 41		GHG emissions - by country, operating segments, economic activity, subsidiary, GHG category or source type	Table		T
E1	E1-6	AR 46 d		Gross Scopes 1, 2, 3 and Total GHG emissions - Scope 3 GHG emissions (GHG Protocol) [table]	Table		T
E1	E1-6	AR 50		Gross Scopes 1, 2, 3 and Total GHG emissions - Scope 3 GHG emissions (ISO 14064-1) [table]	Table		T
E1	E1-6	AR 52		Gross Scopes 1, 2, 3 and Total GHG emissions - total GHG emissions - value chain [table]	Table		T
E1	E1-6	48 a	AR 43	Gross Scope 1 greenhouse gas emissions	Table/GhgE missions		T
E1	E1-6	48 b	AR 44	Percentage of Scope 1 GHG emissions from regulated emission trading schemes	Table/Percent		T
E1	E1-6	49 a	AR 45	Gross location-based Scope 2 greenhouse gas emissions	Table/GhgE missions		T
E1	E1-6	49 b	AR 45	Gross market-based Scope 2 greenhouse gas emissions	Table/GhgE missions		T
E1	E1-6	51	AR 46	Gross Scope 3 greenhouse gas emissions	Table/GhgE missions		T
E1	E1-6	44+52	AR 47	Total GHG emissions	Table/GhgE missions		T
E1	E1-6	44+52a	AR 47	Total GHG emissions location based	Table/GhgE missions		T
E1	E1-6	44+52b	AR 47	Total GHG emissionsmarket based	Table/GhgE missions		T
E1	E1-6	52 a)	AR 47	Scope 2 location-based	Table/GhgE missions		T
E1	E1-6	52 b)	AR 47	Scope 2 market-based	Table/GhgE missions		T

E1	E1-6	47		Disclosure of significant changes in definition of what constitutes reporting undertaking and its value chain and explanation of their effect on year-to-year comparability of reported GHG emissions	narrative	Merge methodo	M
E1	E1-6	AR 39b		Disclosure of methodologies, significant assumptions and emissions factors used to calculate or measure GHG emissions	narrative		M
E1	E1-6	AR 42c		Disclosure of the effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting dates of the entities in its value chain and the date of the undertaking's general purpose financial statements	narrative		M
E1	E1-6	AR 43c		biogenic emissions of CO2 from the combustion or bio-degradation of biomassnot included in Scope 1 GHG emissions	ghgEmissions		
E1	E1-6	AR 45d		Percentage of contractual instruments, Scope 2 GHG emissions	percent	Merge as narrative incl percentage & enumeration	M
E1	E1-6	AR 45d		Disclosure of types of contractual instruments, Scope 2 GHG emissions	percent		M
E1	E1-6	AR 45d		Percentage of market-based Scope 2 GHG emissions linked to purchased electricity bundled with instruments	percent		M
E1	E1-6	AR 45d		Percentage of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to Scope 2 GHG emissions	percent		M
E1	E1-6	AR 45d		Percentage of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to Scope 2 GHG emissions	percent		M
E1	E1-6	AR 45d		Disclosure of types of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation or for unbundled energy attribute claims	narrative		M
E1	E1-6	AR 45e		Biogenic emissions of CO2 from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions	ghgEmissions		
E1	E1-6	AR 46g		Percentage of GHG Scope 3 calculated using primary data	Percent		
E1	E1-6	AR 46i		Disclosure of why Scope 3 GHG emissions category has been excluded	narrative		

E1	E1-6	AR 46i		List of Scope 3 GHG emissions categories included in inventory	semi-narrative
E1	E1-6	AR 46j		Biogenic emissions of CO2 from combustion or bio-degradation of biomass that occur in value chain not included in Scope 3 GHG emissions	ghgEmissions
E1	E1-6	AR 46h		Disclosure of reporting boundaries considered and calculation methods for estimating Scope 3 GHG emissions	narrative
E1	E1-6	53	AR 53	GHG emissions intensity, location-based (total GHG emissions per net revenue)	Intensity
E1	E1-6	53	AR 53	GHG emissions intensity, market-based (total GHG emissions per net revenue)	Intensity
E1	E1-6	55		Disclosure of reconciliation to financial statements of net revenue used for calculation of GHG emissions intensity	narrative
E1	E1-6	55		Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue amounts	narrative
E1	E1-6	AR 55		Net revenue	monetary
E1	E1-6	AR 55		Net revenue used to calculate GHG intensity	monetary
E1	E1-6	AR 55		Net revenue other than used to calculate GHG intensity	monetary
E1	E1-7	56a	AR 56 - AR	Disclosure of GHG removals and storage resulting from projects developed in own operations or contributed to in upstream and downstream value chain	narrative
E1	E1-7	56b	AR 56	Disclosure of GHG emission reductions or removals from climate change mitigation projects outside value chain financed or to be financed through any purchase of carbon credits	narrative
E1	E1-7	58	AR 56	Removals and carbon credits are used	semi-narrative
E1	E1-7	58a		GHG Removals and storage Activity by undertaking scope and by removal and storage activity	TABLE
E1	E1-7	58a		Total GHG removals and storage	Table/ghgEmissions
E1	E1-7	AR 58f		GHG emissions associated with removal activity	Table/ghgEmissions

Why is the GHG intensity treated differently from energy intensity ?

E1	E1-7	58b		Disclosure of calculation assumptions, methodologies and frameworks applied (GHG removals and storage)	narrative
E1	E1-7	AR 58e		Removal activity has been converted into carbon credits and sold on to other parties on voluntary market	semi-narrative
E1	E1-7	59a		Total amount of carbon credits outside value chain that are verified against recognised quality standards and cancelled	ghgEmissions
E1	E1-7	59b		Total amount of carbon credits outside value chain planned to be cancelled in future	ghgEmissions
E1	E1-7	AR 60		Reversals	ghgEmissions
E1	E1-7	AR 61		Disclosure of extent of use and quality criteria used for carbon credits	narrative
E1	E1-7	AR 62a		Percentage of reduction projects	percent
E1	E1-7	AR 62a		Percentage of removal projects	percent
E1	E1-7	AR 62b		Type of carbon credits from removal projects	semi-narrative
E1	E1-7	AR 62c		Percentage for recognised quality standard	percent
E1	E1-7	AR 62d		Percentage issued from projects in European Union	percent
E1	E1-7	AR 62e		Percentage that qualifies as corresponding adjustment	percent
E1	E1-7	AR 64		Date when carbon credits outside value chain are planned to be cancelled	date
E1	E1-7	60		Explanation of scope, methodologies and frameworks applied and how residual GHG emissions are intended to be neutralised	narrative
E1	E1-7	61		Public claims of GHG neutrality that involve use of carbon credits have been made	semi-narrative
E1	E1-7	61a		Public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets	semi-narrative
E1	E1-7	61b		Claims of GHG neutrality and reliance on carbon credits neither impede nor reduce achievement of GHG emission reduction targets or net zero target	semi-narrative

Merge explanations
on NZ & neutrality
claims

M

M

M

M

				Explanation of how public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets and how claims of GHG neutrality and reliance on carbon credits neither impede nor reduce achievement of GHG emission reduction targets or net zero target			M
E1	E1-7	61 a, b			narrative		
E1	E1-7	61c		Explanation of credibility and integrity of carbon credits used	narrative		
E1	E1-7	AR 62		Percentage for recognised quality standards	percent	Delete as duplicating line 163	D
E1	E1-8	63 a		Carbon pricing scheme by type	Table		
E1	E1-8	63 a		Type of internal carbon pricing scheme	Table/Narrative		
E1	E1-8	63b		Description of specific scope of application of carbon pricing scheme	Table/Narrative		
E1	E1-8	63c		Carbon price applied for each metric tonne of greenhouse gas emission	Table/monetary	Title: Carbon price by type of scheme	C
E1	E1-8	63c		Description of critical assumptions made to determine carbon price applied	Table/Narrative		
E1	E1-8	63d		Percentage of gross Scope 1 greenhouse gas emissions covered by internal carbon pricing scheme	Table/percent		M
E1	E1-8	63d		Percentage of gross Scope 2 greenhouse gas emissions covered by internal carbon pricing scheme	Table/percent	Merge, no need for breakdown by scope	M
E1	E1-8	63d		Percentage of gross Scope 3 greenhouse gas emissions covered by internal carbon pricing scheme	Table/percent		M
E1	E1-8	AR 65		Disclosure of how carbon price used in internal carbon pricing scheme is consistent with carbon price used in financial statements	Table/Narrative		
E1	E1-9	66a	AR 70	Assets at material physical risk before considering climate change adaptation actions	monetary		
E1	E1-9	66a	AR 70	Assets at acute material physical risk before considering climate change adaptation actions	monetary	Datatype: Percent pr even narrative that can be merged with line 186	C

E1	E1-9	66a	AR 70	Assets at chronic material physical risk before considering climate change adaptation actions	monetary	Datatype: Percent pr even narrative that can be merged with line 187	C
E1	E1-9	66a	AR 70	Percentage of assets at material physical risk before considering climate change adaptation actions	percent		
E1	E1-9	66a	AR 70	Disclosure of location of significant assets at material physical risk	narrative		
E1	E1-9	AR 70 c i)		Disclosure of location of its significant assets at material physical risk (disaggregated by NUTS codes)	Table/narrative		
E1	E1-9	66b		Percentage of assets at material physical risk addressed by climate change adaptation actions	percent	Merge expl. on fin effect for physical risks	M
E1	E1-9	66d	AR 71	Net revenue from business activities at material physical risk	monetary		
E1	E1-9	66d	AR 71	Percentage of net revenue from business activities at material physical risk	percent		
E1	E1-9	AR 69a		Disclosure of how anticipated financial effects for assets and business activities at material physical risk have been assessed	narrative		
E1	E1-9	AR 69b		Disclosure of how assessment of assets and business activities considered to be at material physical risk relies on or is part of process to determine material physical risk and to determine climate scenarios	narrative		
E1	E1-9	AR 71b		Disclosure of risk factors for net revenue from business activities at material physical risk	narrative		
E1	E1-9	AR 71b		Disclosure of magnitude of anticipated financial effects in terms of margin erosion for business activities at material physical risk	narrative		
E1	E1-9	67a		Assets at material transition risk before considering climate mitigation actions	monetary		
E1	E1-9	67a		Percentage of assets at material transition risk before considering climate mitigation actions	percent		
E1	E1-9	67b		Percentage of assets at material transition risk addressed by climate change mitigation actions	percent		

E1	E1-9	67c		Total carrying amount of real estate assets by energy efficiency classes	Table/monetary
E1	E1-9	AR 72a, AR 73a		Disclosure of how potential effects on future financial performance and position for assets and business activities at material transition risk have	narrative
E1	E1-9	AR 72b		Disclosure of how assessment of assets and business activities considered to be at material transition risk relies on or is part of process to determine material transition risks and to determine scenarios	narrative
E1	E1-9	AR 73a		Estimated amount of potentially stranded assets	monetary
E1	E1-9	AR 73a		Percentage of estimated share of potentially stranded assets of total assets at material transition risk	percent
E1	E1-9	AR 73b		Total carrying amount of real estate assets for which energy consumption is based on internal estimates	monetary
E1	E1-9	67d		Liabilities from material transition risks that may have to be recognised in financial statements	monetary
E1	E1-9	AR 74c		Number of Scope 1 GHG emission allowances within regulated emission trading schemes	integer
E1	E1-9	AR 74c		Number of emission allowances stored (from previous allowances) at beginning of reporting period	integer
E1	E1-9	AR 74d		Potential future liabilities, based on existing contractual agreements, associated with carbon credits planned to be cancelled in near future	monetary
E1	E1-9	AR 74e		Monetised gross Scope 1 and 2 GHG emissions	monetary
E1	E1-9	AR 74e		Monetised total GHG emissions	monetary
E1	E1-9	67e		Net revenue from business activities at material transition risk	monetary
E1	E1-9	67e		Net revenue from customers operating in coal-related activities	monetary
E1	E1-9	67e		Net revenue from customers operating in oil-related activities	monetary
E1	E1-9	67e		Net revenue from customers operating in gas-related activities	monetary
E1	E1-9	67e		Percentage of net revenue from customers operating in coal-related activities	percent
E1	E1-9	67e		Percentage of net revenue from customers operating in oil-related activities	percent

Merge expl trans risks

M

M

E1	E1-9	67e		Percentage of net revenue from customers operating in gas-related activities	percent
E1	E1-9	AR 76,		Percentage of net revenue from business activities at material transition risk	Table/percent
E1	E1-9	AR 76b		Disclosure of risk factors for net revenue from business activities at material transition risk	narrative
E1	E1-9	AR 76b		Disclosure of anticipated financial effects in terms of margin erosion for business activities at material transition risk	narrative/monetary
E1	E1-9	68a		Disclosure of reconciliations with financial statements of significant amounts of assets and net revenue at material physical risk	narrative
E1	E1-9	68b		Disclosure of reconciliations with financial statements of significant amounts of assets, liabilities and net revenue at material transition risk	narrative
E1	E1-9	69a	AR 80	Expected cost savings from climate change mitigation actions	monetary
E1	E1-9	69a	AR 80	Expected cost savings from climate change adaptation actions	monetary
E1	E1-9	69b	AR 81	Potential market size of low-carbon products and services or adaptation solutions to which undertaking has or may have access	monetary
E1	E1-9	69b	AR 81	Expected changes to net revenue from low-carbon products and services or adaptation solutions to which undertaking has or may have access	monetary

Merge expl activities
trans risk

M
M

Total: 223-50 ==> -
22%

M To be merged
D To be deleted
C To be changed
T To be tested in practice
V To be made voluntary

ESRS	DR	Paragraph	Related AR	Name	Data Type	ANC comments
E2	E2.IRO-1	11 a	AR 1- AR 8	Information about methodologies, assumptions and tools used to screen site locations and business activities in order to identify actual and potential pollution-related impacts, risks and opportunities in own operations and upstream and downstream value chain	narrative	To be merged as an overall narrative element on the MA explanation for pollution
E2	E2.IRO-1	11 b		Disclosure of whether and how consultations have been conducted (pollution)	narrative	
E2	E2.IRO-1	AR 9		Disclosure of results of materiality assessment (pollution)	narrative	
E2	E2-1	14	AR 10	Policies to manage its material impacts, risks and opportunities related to pollution [see ESRS 2 MDR-P]	MDR-P	
E2	E2-1	15 a	AR 11	Disclosure of whether and how policy addresses mitigating negative impacts related to pollution of air, water and soil	narrative	To be merged as a semi-narrative element on the subtopics covered by the policy (in line with row 46 under ESRS E1) This semi-narrative element will address the "whether", while the "how" is already
E2	E2-1	15 b	AR 11	Disclosure of whether and how policy addresses substituting and minimising use of substances of concern and phasing out substances of very high concern	narrative	

E2	E2-1	15 c		Disclosure of whether and how policy addresses avoiding incidents and emergency situations, and if and when they occur, controlling and limiting their impact on people and environment	narrative	while the flow is already addressed by MDR-P and may be connected to the relevant issues through the XBRL dimensions.	M
E2	E2-1	AR 12		Disclosure of contextual information on relations between policies implemented and how policies contribute to EU Action Plan Towards Zero Pollution for Air, Water and Soil	narrative	To be deleted as contextual information is already covered by MDR-P (description of key contents of policy, and disclosure of third-party standards or initiatives)	D
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies			
E2	E2-2	18		Actions and resources in relation to pollution [see ESRS 2 MDR-A]	MDR-A		
E2	E2-2	19		Layer in mitigation hierarchy to which action can be allocated to (pollution)	semi-narrative	To be made voluntary as in par 19 of ESRS E2	V

						To be deleted as Boolean not directly required in AR 13 (it is a condition to disclose the required information) and information on the scope is already covered by MDR-A (description of scope of key action) AR 13 does not require to disclose whether actions extend to the value chain, but where actions extend to the value chain, information about these actions. D
E2	E2-2	AR 13		Action related to pollution extends to upstream/downstream value chain engagements	semi-narrative	
E2	E2-2	19	AR 14	Layer in mitigation hierarchy to which resources can be allocated to (pollution)	semi-narrative	To be deleted as not required in A14 (or to be merged with row 13 as the layers in mitigation hierarchy are conjointly required in par 19 of ESRS E2 for actions and resources) D

						To be deleted as information on the content and scope is already covered by MDR-A (description of key contents of policy, and description of scope of key action) It has been framed as "where relevant" and "may" in ESRS E2 to specify good practices accompanying the generic datapoints, but there is no need for a separate tagging in line with the proportionality principle. D
E2	E2-2	AR 15		Information about action plans that have been implemented at site-level (pollution)	narrative	
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions		
E2	E2-3	22	AR 19	Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	MDR-T	
E2	E2-3	23 a		Disclosure of whether and how target relates to prevention and control of air pollutants and respective specific loads	narrative	
E2	E2-3	23 b		Disclosure of whether and how target relates to prevention and control of emissions to water and respective specific loads	narrative	To be merged as a semi-narrative element on the subtopics covered by the target M This semi-narrative element

E2	E2-3	23 c		Disclosure of whether and how target relates to prevention and control of pollution to soil and respective specific loads	narrative	will address the "whether", while the "how" is already addressed by MDR-T and may be connected to the relevant issues through the XBRL dimensions.	M
E2	E2-3	23 d		Disclosure of whether and how target relates to prevention and control of substances of concern and substances of very high concern	narrative		M
E2	E2-3	24	AR 16	Ecological thresholds and entity-specific allocations were taken into consideration when setting pollution-related target	semi-narrative	To be merged as overall narrative element on ecological thresholds	
E2	E2-3	24 a	AR 16	Disclosure of ecological thresholds identified and methodology used to identify ecological thresholds (pollution)	narrative		M
E2	E2-3	24 b	AR 16	Disclosure of how ecological entity-specific thresholds were determined (pollution)	narrative		M
E2	E2-3	24 c	AR 16	Disclosure of how responsibility for respecting identified ecological thresholds is allocated (pollution)	narrative		M
E2	E2-3	25		Pollution-related target is mandatory (required by legislation)/voluntary	semi-narrative		
E2	E2-3	AR 17		Pollution-related target addresses shortcomings related to Substantial Contribution criteria for Pollution Prevention and Control	semi-narrative		

E2	E2-3	AR 18		Information about targets that have been implemented at site-level (pollution)	narrative	To be deleted as information on the content and scope is already covered by MDR-A (description of key contents of policy, and description of scope of key action) It has been framed as "where relevant" and "may" in ESRS E2 to specify good practices accompanying the generic datapoints, but there is no need for a separate tagging in line with the proportionality	D
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets			
E2	E2-4	28 a	AR 21 - 22	Pollution of air, water and soil [multiple dimensions: at site level or by type of source, by sector or by geographical area]	Table	To be tested in practice	T
E2	E2-4	28 a	AR 21 - 22	Emissions to air by pollutant	Table/mass		T
E2	E2-4	28 a	AR 21 - 22	Emissions to water by pollutant [+ by sectors/Geographical Area/Type of source/Site location]	Table/mass		T
E2	E2-4	28 a	AR 21 - 22	Emissions to soil by pollutant [+ by sectors/Geographical Area/Type of source/Site location]	Table/mass		T

						To be merged as a total numerical element of microplastics leaving facilities The total amount of microplastics that leave the undertaking’s facilities as emissions, products or part of products and services is the information needed in par 28b. The disaggregation between the amount of microplastics that are generated and those that are used is not required to be reported and accordingly tagged. In that case, the details on the amount of microplastics that are procured could also have been added.	M	
E2	E2-4	28 b	AR 20	Microplastics generated	mass			
								M
E2	E2-4	28 b	AR 20	Microplastics used	mass			
E2	E2-4	30 a	AR 27	Description of changes over time (pollution of air, water and soil)	narrative			M
E2	E2-4	30 b	AR 27	Description of measurement methodologies (pollution of air, water and soil)	narrative	To be merged as an overall narrative element on contextual information	M	
E2	E2-4	30 c	AR 27	Description of process(es) to collect data for pollution-related accounting and reporting	narrative		M	

E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to water occurring in areas at water risk	percent
E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to water occurring in areas of high-water stress	percent
E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to soil occurring in areas at water risk	percent
E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to soil occurring in areas of high-water stress	percent
E2	E2-4	31		Disclosure of reasons for choosing inferior methodology to quantify emissions	narrative
E2	E2-4	AR 25a		Disclosure of list of installations operated that fall under IED and EU BAT Conclusions	narrative
E2	E2-4	AR 25b		Disclosure of list of any non-compliance incidents or enforcement actions necessary to ensure compliance in case of breaches of permit conditions	narrative

To be merged with previous narrative paragraphs in rows 37 to 39 as an overall narrative element on contextual information
(directly linked to the description of measurement methodology in row 38)

M

E2	E2-4	AR 25c		Disclosure of actual performance and comparison of environmental performance against emission levels associated with best available techniques (BAT-AEL) as described in EU-BAT conclusions	narrative	To be merged as an overall narrative element on performance against BAT	M
E2	E2-4	AR 25d		Disclosure of actual performance against environmental performance levels associated with best available techniques (BAT-AEPLs) applicable to sector and installation	narrative		M
E2	E2-4	AR 25e		Disclosure of list of any compliance schedules or derogations granted by competent authorities according to Article 15(4) IED that are associated with implementation of BAT-AELs	narrative		
E2	E2-5	34	AR 28-AR 30	Total amount of substances of concern that are generated or used during production or that are procured by main hazard classes of substances of concern	TABLE	To be tested in practice	T
E2	E2-5	34		Total amount of substances of concern that are generated or used during production or that are procured	Table/mass		
E2	E2-5	34		Total amount of substances of concern that leave facilities as emissions, as products, or as part of products or services	Table/mass	To be merged as an overall numerical element of substances of concern leaving its facilities split by main hazard classes	
E2	E2-5	34		Amount of substances of concern that leave facilities as emissions by main hazard classes of substances of concern	Table/mass		M
E2	E2-5	34		Amount of substances of concern that leave facilities as products by main hazard classes of substances of concern	Table/mass		M
				The total amount of substances of concern that			

E2	E2-5	34		Amount of substances of concern that leave facilities as part of products by main hazard classes of substances of concern	Table/mass	substances of concern that leave the undertaking's facilities as emissions, products or part of products and services is the	M
E2	E2-5	35		Amount of substances of concern that leave facilities as services	Table/mass	To be deleted as not required in par 35 (or merged with rows 53 to 55 if the intention was to express it "by main hazard classes")	D
E2	E2-5	35		Total amount of substances of very high concern that are generated or used during production or that are procured by main hazard classes of substances of concern	Table/mass		
E2	E2-5	35		Total amount of substances of very high concern that leave facilities as emissions, as products, or as part of products or services by main hazard classes of substances of concern	Table/mass		
E2	E2-5	35		Amount of substances of very high concern that leave facilities as emissions by main hazard classes of substances of concern	Table/mass	To be merged as an overall numerical element of substances of concern leaving its facilities split by main hazard classes	M
E2	E2-5	35		Amount of substances of very high concern that leave facilities as products by main hazard classes of substances of concern	Table/mass	The total amount of substances of concern that leave the undertaking's facilities is the information needed in par 34. The	M
E2	E2-5	35		Amount of substances of very high concern that leave facilities as part of products by main hazard classes of substances of concern	Table/mass		

E2	E2-5	35		Amount of substances of very high concern that leave facilities as services by main hazard classes of substances of concern	Table/mass
E2	E2-6	39 a	AR 32; AR 34	Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from pollution-related impacts	Monetary
E2	E2-6	40 a		Percentage of net revenue made with products and services that are or that contain substances of concern	percent
E2	E2-6	40 a		Percentage of net revenue made with products and services that are or that contain substances of very high concern	percent
E2	E2-6	40 b	AR 31	Operating expenditures (OpEx) in conjunction with major incidents and deposits (pollution)	monetary
E2	E2-6	40 b	AR 31	Capital expenditures (CapEx) in conjunction with major incidents and deposits (pollution)	monetary
E2	E2-6	40 c	AR 31 a	Provisions for environmental protection and remediation costs (pollution)	monetary

disaggregation between the amount of substances that leave facilities as emissions, products, or part of products and services, is not required to be reported and accordingly tagged. Consequently, the split by main hazard classes should not be disaggregated by main hazard classes.

M

E2	E2-6	39 a		Disclosure of qualitative information about anticipated financial effects of material risks and opportunities arising from pollution-related impacts	narrative	To be merged as an overall narrative element on contextual information		
E2	E2-6	39 b		Description of effects considered, related impacts and time horizons in which they are likely to materialise (pollution)	narrative		M	
E2	E2-6	39 c	AR 33	Disclosure of critical assumptions used to quantify anticipated financial effects, sources and level of uncertainty of assumptions (pollution)	narrative		M	
E2	E2-6	41		Description of material incidents and deposits whereby pollution had negative impacts on environment and (or) is expected to have negative effects on financial cash flows, financial position and financial performance	narrative			
E2	E2-6	AR 33		Disclosure of assessment of related products and services at risk and explanation how time horizon is defined, financial amounts are estimated, and which critical assumptions are made (pollution)	narrative			
							Total narrative elements	30
							To be merged	20
							To be deleted	3
							Total mass elements	17
							To be merged	9
							To be deleted	1

M To be merged
D To be deleted
C To be changed
T To be tested in practice
V To be made voluntary

ESRS	DR	Related AR	Name	Data Type	ANC comments
E3	IRO-1	8 a)	AR 1- AR 15 Disclosure of whether and how assets and activities have been screened in order to identify actual and potential water and marine resources-related impacts, risks and opportunities in own operations and upstream and downstream value chain and methodologies, assumptions and tools used in screening [text block]	narrative	To be merged as an overall narrative element on the MA explanation for water and marine resources
E3	IRO-1	8 b)	AR 1- AR 15 Disclosure of how consultations have been conducted (water and marine resources) [text block]	narrative	
E3	IRO-1	AR 1	AR 1- AR 15 Disclosure of results of materiality assessment (water and marine resources) [text block]	narrative	
E3	E3-1	11	AR 16 - AR 18 Policies to manage its material impacts, risks and opportunities related to water and marine resources [see ESRS 2 MDR-P]	MDR-P	
E3	E3-1	12a	AR 16 - AR 18 Disclosure of whether and how policy addresses water management	narrative	
E3	E3-1	12a i	AR 16 - AR 18 Disclosure of whether and how policy addresses the use and sourcing of water and marine resources in own operations	narrative	

E3	E3-1	12a ii	AR 16 - AR 18	Disclosure of whether and how policy addresses water treatment	narrative	To be merged as a semi-narrative element on the subtopics covered by the policy (in line with row 46 under ESRS E1), and row 7 representing the sub-paragraph on "water management" to be deleted as covered by rows 8 to 10 representing the associated sub-sub paragraphs This semi-narrative element will address the "whether", while the "how" is already addressed by MDR-P and may be connected to the relevant issues through the XBRL dimensions	M
E3	E3-1	12a iii	AR 16 - AR 18	Disclosure of whether and how policy addresses prevention and abatement of water pollution	narrative		M
E3	E3-1	12 b	AR 16 - AR 18	Disclosure of whether and how policy addresses product and service design in view of addressing water-related issues and preservation of marine resources	narrative		M
E3	E3-1	12 c	AR 16 - AR 18	Disclosure of whether and how policy addresses commitment to reduce material water consumption in areas at water risk	narrative		M
E3	E3-1	13	AR 16 - AR 18	Disclosure of reasons for not having adopted policies in areas of high-water stress	narrative		C

E3	E3-1	13		Disclosure of timeframe in which policies in areas of high-water stress will be adopted	narrative
E3	E3-1	14		Policies or practices related to sustainable oceans and seas have been adopted	semi-narrative
E3	E3-1	AR 18a		The policy contributes to good ecological and chemical quality of surface water bodies and good chemical quality and quantity of groundwater bodies, in order to protect human health, water supply, natural ecosystems and biodiversity, the good environmental status of marine waters and the protection of the resource base upon which marine related activities depend;	semi-narrative
E3	E3-1	AR 18b		The policy minimise material impacts and risks and implement mitigation measures that aim to maintain the value and functionality of priority services and to increase resource efficiency on own operations	semi-narrative

To be tagged as a date with year only (if not, to be merged with row 13 as part of an overall narrative element on contextual information related to the absence of policy, as it will not be numerically comparable across undertakings)

C

To be merged with rows 7 to 12 as part of a semi-narrative element on the subtopics covered by the policy

M

E3	E3-1	AR 18c		The policy avoid impacts on affected communities.	semi-narrative
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	
E3	E3-2	17	AR 19 - AR 21	Actions and resources in relation to water and marine resources [see ESRS 2 MDR-A]	MDR-A
E3	E3-2	18	AR 19 - AR 21	Layer in mitigation hierarchy to which action and resources can be allocated to (water and marine resources)	semi-narrative
E3	E3-2	AR20	AR 19 - AR 21	Information about specific collective action for water and marine resources	narrative
E3	E3-2	19	AR 19 - AR 21	Disclosure of actions and resources in relation to areas at water risk	narrative
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	
E3	E3-3	22		Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	MDR-T

To be deleted as information on the content and scope is already covered by MDR-A (description of key contents of policy, and description of scope of key action)

It has been framed as "considering that..." and "may" in ESRS E3 to specify good practices accompanying the generic datapoints, but there is no need for a separate tagging in line with the proportionality principle.

D

E3	E3-3	23 a		Disclosure of whether and how target relates to management of material impacts, risks and opportunities related to areas at water risk	narrative	To be merged as a semi-narrative element on the subtopics covered by the target This semi-narrative element will address the "whether", while the "how" is already addressed by MDR-T and may be connected to the relevant issues through the XBRL dimensions.	M
E3	E3-3	23 b		Disclosure of whether and how target relates to responsible management of marine resources impacts, risks and opportunities	narrative		M
E3	E3-3	23 c		Disclosure of whether and how target relates to reduction of water consumption	narrative		M
E3	E3-3	24	AR 22	(Local) ecological threshold and entity-specific allocation were taken into consideration when setting water and marine resources target	semi-narrative	To be merged as overall narrative element on ecological thresholds	
E3	E3-3	24 a	AR 22	Disclosure of ecological threshold identified and methodology used to identify ecological threshold (water and marine resources)	narrative		M
E3	E3-3	24 b	AR 22	Disclosure of how ecological entity-specific threshold was determined (water and marine resources)	narrative		M
E3	E3-3	24 c	AR 22	Disclosure of how responsibility for respecting identified ecological threshold is allocated (water and marine resources)	narrative		M
E3	E3-3	25		Adopted and presented water and marine resources-related target is mandatory (based on legislation)	semi-narrative	To be deleted as information on the objective is already covered by rows 26 to 28, and AR 23 provides guidance on the objective rather than requires a	
E3	E3-3	AR 23 a	AR 24; AR26	Target relates to reduction of water withdrawals	semi-narrative		D
E3	E3-3	AR 23 b	AR 25; AR26	Target relates to reduction of water discharges	semi-narrative		D

ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	
E3	E3-4	28 a		Total water consumption	Volume
E3	E3-4	28 b	AR 28	Total water consumption in areas at water risk, including areas of high-water stress	Volume
E3	E3-4	28 c		Total water recycled and reused	Volume
E3	E3-4	28 d		Total water stored	Volume
E3	E3-4	28 d		Changes in water storage	Volume
E3	E3-4	28 e	AR 29	Disclosure of contextual information regarding water consumption	narrative
E3	E3-4	29		Water intensity ratio	Percent
E3	E3-4	AR30		Water consumption - sectors/SEGMENTS [table]	Table/Volume
E3	E3-4	AR 31		Additional water intensity ratio	Percent
E3	E3-4	AR 32		Total water withdrawals	Volume
E3	E3-4	AR 32		Total water discharges	Volume
E3	E3-5	33 a	AR 34	Disclosure of quantitative information about potential financial effects of material risks and opportunities arising from water and marine resources-related impacts	Monetary
E3	E3-5	33 a		Disclosure of qualitative information of potential financial effects of material risks and opportunities arising from water and marine resources-related impacts	narrative
E3	E3-5	33 b		Description of effects considered and related impacts (water and marine resources)	narrative

To be tested in practice

T

M

E3	E3-5	33 c		Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from water and marine resources-related impacts	narrative	To be merged as an overall narrative element on contextual information M
E3	E3-5	AR 33		Description of related products and services at risk (water and marine resources)	narrative	
E3	E3-5	AR 33		Explanation of how time horizons are defined, financial amounts are estimated and critical assumptions made (water and marine resources)	narrative	
						To be merged with rows 50 and 51 as part of an overall narrative element on contextual information M
						Total narrative elements 20
						To be merged 17
						To be deleted 1
						Total semi-narrative elements 9
						To be merged 1
						To be deleted 2

M To be merged
D To be deleted
C To be changed
T To be tested in practice
V To be made voluntary

ESRS	DR	Paragr aph	Related AR	Name	Data Type	ANC comments
E4	SBM-3	16 a		List of material sites in own operation	narrative	M
E4	SBM-3	16 a i)		Activities related to sites located in or near biodiversity-sensitive areas negatively affect these areas where conclusions or necessary mitigation measures have not been implemented or are ongoing	narrative	To be merged as an overall narrative element for each material sites related to IROs / §16a(i) may be disaggregated as linked to SFDR It might be easier for preparers to consolidate narrative information required in sub-sub paragraphs site after site rather than split it according to the sub-subparagraphs
E4	SBM-3	16 a ii)		breakdown of material sites located in or near biodiversity-sensitive area	narrative	M
E4	SBM-3	16 a iii)		Disclosure of biodiversity-sensitive areas impacted	narrative	M
E4	SBM-3	16 b		Material negative impacts with regards to land degradation, desertification or soil sealing have been identified	semi-narrative	
E4	SBM-3	16 c		Own operations affect threatened species	semi-narrative	

E4	IRO-1	17 a	AR 4-AR 9	Disclosure of whether and how actual and potential impacts on biodiversity and ecosystems at own site locations and in value chain have been identified and assessed	narrative
E4	IRO-1	17 b	AR 8	Disclosure of whether and how dependencies on biodiversity and ecosystems and their services have been identified and assessed at own site locations and in value chain	narrative
E4	IRO-1	17 c	AR 9	Disclosure of whether and how transition and physical risks and opportunities related to biodiversity and ecosystems have been identified and assessed	narrative
E4	IRO-1	17 d	AR 9	Disclosure of whether and how systemic risks to own business model have been considered	narrative
E4	IRO-1	17 d	AR 9	Disclosure of whether and how systemic risks to society have been considered in assessment of biodiversity and ecosystems-related risks	narrative
E4	IRO-1	17 e		Disclosure of whether and how consultations with affected communities on sustainability assessments of shared biological resources and ecosystems have been conducted	narrative

To be merged as an overall narrative element (text block) on risks with a boolean element
There is no need to separate systemic risks from transition and physical risks.

M

M

M

M

E4	IRO-1	17 e (i)		Disclosure of whether and how specific sites, raw materials production or sourcing with negative or potential negative impacts on affected communities	narrative
E4	IRO-1	17 e (ii)		Disclosure of whether and how communities were involved in materiality assessment	narrative
E4	IRO-1	17 e (iii)		Disclosure of whether and how negative impacts on priority ecosystem services of relevance to affected communities may be avoided	narrative
E4	IRO-1	17 e (iii)		Disclosure of plans to minimise unavoidable negative impacts and implement mitigation measures that aim to maintain value and functionality of priority services	narrative
E4	IRO-1	18		Business model(s) has been verified using range of biodiversity and ecosystems scenarios, or other scenarios with modelling of biodiversity and ecosystems related consequences, with different possible pathways	narrative
E4	IRO-1	18 a		Disclosure of why considered scenarios were taken into consideration	narrative
E4	IRO-1	18 b		Disclosure of how considered scenarios are updated according to evolving conditions and emerging trends	narrative

	M
To be merged as an overall narrative element (text block) on affected communities with a boolean element	M
	M
	M
To be merged as an overall narrative element (text block) on scenario analysis use with a boolean element	M
	M

E4	IRO-1	18 c		Scenarios are informed by expectations in authoritative intergovernmental instruments and by scientific consensus	semi-narrative
E4	IRO-1	19a	AR 7d	Undertaking has sites located in or near biodiversity-sensitive areas	semi-narrative
E4	IRO-1	19a	AR 7d	Activities related to sites located in or near biodiversity-sensitive areas negatively affect these areas by leading to deterioration of natural habitats and habitats of species and to disturbance of species for which protected area has been designated	semi-narrative
E4	IRO-1	19b		It has been concluded that it is necessary to implement biodiversity mitigation measures	semi-narrative
E4	E4-1	13 a	AR 2- AR 3	Disclosure of resilience of current business model(s) and strategy to biodiversity and ecosystems-related physical, transition and systemic risks and opportunities	narrative
E4	E4-1	13 b	AR 2- AR 3	Disclosure of scope of resilience analysis along own operations and related upstream and downstream value chain	narrative
E4	E4-1	13 c	AR 2- AR 3	Disclosure of key assumptions made (biodiversity and ecosystems)	narrative
E4	E4-1	13 d	AR 2- AR 3	Disclosure of time horizons used for analysis (biodiversity and ecosystems)	narrative

To be merged as an overall narrative element on the methodology

M

M

To be tagged as a date with year if possible (if not, to be merged with rows 27 and 28 as part of an overall narrative element on methodological information, as it will not be numerically comparable across undertakings)

C

E4	E4-1	13 e	AR 2- AR 3	Disclosure of results of resilience analysis (biodiversity and ecosystems)	narrative
E4	E4-1	13 f	AR 2- AR 3	Disclosure of involvement of stakeholders (biodiversity and ecosystems)	narrative
E4	E4-1	15	AR 2- AR 3	Disclosure of transition plan to improve and achieve alignment of its business model and value chain	narrative
E4	E4-1	AR 1 a		Explanation of how strategy and business model will be adjusted to improve and, ultimately, achieve alignment with relevant local, national and global public policy goals	narrative
E4	E4-1	AR 1 b		Include information about its own operations and explain how it is responding to material impacts in its related value chain	narrative
E4	E4-1	AR 1 c		Explanation of how b strategy interacts with transition plan	narrative
E4	E4-1	AR 1 d		Disclosure of contribution to impact drivers and possible mitigation actions following mitigation hierarchy and main path-dependencies and locked-in assets and resources that are associated with biodiversity and ecosystems change	narrative
E4	E4-1	AR 1 e		Explanation and quantification of investments and funding supporting the implementation of its transition plan	narrative

To be merged with row 26 as an overall narrative element on the results of the resilience analysis

M

To be merged with rows 27 and 28 as part of an overall narrative element on the methodology

M

C

M

To be merged as an overall narrative element on the content of the transition plan (objectives, scope and actions)

M

M

M

To be tagged as a monetary element to allow comparability across undertakings (alternatively, to be merged with actions)

C

E4	E4-1	AR 1 f		Disclosure of objectives or plans for aligning economic activities (revenues, CapEx)	narrative
E4	E4-1	AR 1 g		Biodiversity offsets are part of transition plan	narrative
E4	E4-1	AR 1 h		Information about how process of implementing and updating transition plan is managed	narrative
E4	E4-1	AR 1 i		Administrative, management and supervisory bodies have approved transition plan	narrative
E4	E4-1	AR 1 j		Indication of metrics and related tools used to measure progress that are integrated in measurement approach (biodiversity and ecosystems)	narrative
E4	E4-1	AR 1 k		Indication of current challenges and limitations to draft plan in relation to areas of significant impact and actions company is taking to address them (biodiversity and ecosystems)	narrative
E4	E4-2	22		Policies to manage material impacts, risks, dependencies and opportunities related to biodiversity and ecosystems [see ESRS 2 - MDR-P]	MDR-P
E4	E4-2	23 a		Disclosure on whether and how biodiversity and ecosystems-related policies relate to matters reported in E4 AR4	narrative

To be merged as an overall narrative element on the implementation of the transition plan

Boolean element to be added

E4	E4-2	23 b		Explanation of whether and how biodiversity and ecosystems-related policy relates to material biodiversity and ecosystems-related impacts	narrative
E4	E4-2	23 c		Explanation of whether and how biodiversity and ecosystems-related policy relates to material dependencies and material physical and transition risks and opportunities	narrative
E4	E4-2	23 d		Explanation of whether and how biodiversity and ecosystems-related policy supports traceability of products, components and raw materials with significant actual or potential impacts on biodiversity and ecosystems along value chain	narrative
E4	E4-2	23 e		Explanation of whether and how biodiversity and ecosystems-related policy addresses production, sourcing or consumption from ecosystems that are managed to maintain or enhance conditions for biodiversity	narrative
E4	E4-2	23 f	AR 14- AR 15	Explanation of whether and how biodiversity and ecosystems-related policy addresses social consequences of biodiversity and ecosystems-related impacts	narrative
E4	E4-2	AR 12		Disclosure of how policy refers to production, sourcing or consumption of raw materials	narrative

M

M

To be merged as a semi-narrative element on the subtopics covered by the policy (in line with row 46 under ESRS E1)

This semi-narrative element will address the "whether", while the "how" is already addressed by MDR-P and may be connected to the relevant issues through the XBRL dimensions.

M

M

M

D

E4	E4-2	AR 12 a		Disclosure of how policy refers to policies limiting procurement from suppliers that cannot demonstrate that they are not contributing to significant conversion of protected areas or key biodiversity areas	narrative
E4	E4-2	AR 12 b		Disclosure of how policy refers to recognised standards or third-party certifications overseen by regulators	narrative
E4	E4-2	AR 12 c		Disclosure of how policy addresses raw materials originating from ecosystems that have been managed to maintain or enhance conditions for biodiversity, as demonstrated by regular monitoring and reporting of biodiversity status and gains or losses	narrative
E4	E4-2	AR 16		Disclosure of how the policy enables to a), b), c) and d)	narrative
E4	E4-2	AR 17 a		Third-party standard of conduct used in policy is objective and achievable based on scientific approach to identifying issues and realistic in assessing how these issues can be addressed under variety of practical circumstances	semi-narrative

To be merged as information on the content is covered by MDR-P (description of key content)

D

D

D

D

D

E4	E4-2	AR 17 b		Third-party standard of conduct used in policy is developed or maintained through process of ongoing consultation with relevant stakeholders with balanced input from all relevant stakeholder groups with no group holding undue authority or veto power over content	semi-narrative
E4	E4-2	AR 17 c		Third-party standard of conduct used in policy encourages step-wise approach and continuous improvement in standard and its application of better management practices and requires establishment of meaningful targets and specific milestones to indicate progress against principles and criteria over time	semi-narrative
E4	E4-2	AR 17 d		Third-party standard of conduct used in policy is verifiable through independent certifying or verifying bodies, which have defined and rigorous assessment procedures that avoid conflicts of interest and are compliant with ISO guidance on accreditation and verification procedures or Article 5(2) of Regulation (EC) No 765/2008	semi-narrative
E4	E4-2	AR 17 e		Third-party standard of conduct used in policy conforms to ISEAL Code of Good Practice	semi-narrative

To be merged as narrative information (text block) on third-party standard with a Boolean (keeping in mind that third-party standard is also covered by MDR-P - cf. disclosure of third-party standards or initiatives that are respected through implementation of policy)

D

D

E4	E4-2	24 a		Biodiversity and ecosystem protection policy covering operational sites owned, leased, managed in or near protected area or biodiversity-sensitive area outside protected areas has been adopted	semi-narrative
E4	E4-2	24 b		Sustainable land or agriculture practices or policies have been adopted	semi-narrative
E4	E4-2	24 c		Sustainable oceans or seas practices or policies have been adopted	semi-narrative
E4	E4-2	24 d		Policies to address deforestation have been adopted	semi-narrative
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	
E4	E4-3	27		Actions and resources in relation to biodiversity and ecosystems [see ESRS 2 - MDR-A]	MDR-A
E4	E4-3	28 a	AR 19	Disclosure on how the mitigation hierarchy has been applied with regard to biodiversity and ecosystem actions	narrative
E4	E4-3	28 b		Biodiversity offsets were used in action plan	semi-narrative
E4	E4-3	28 b (i)		Disclosure of aim of biodiversity offset and key performance indicators used	narrative
E4	E4-3	28 b (ii)	AR 18	Financing effects (direct and indirect costs) of biodiversity offsets	Monetary

To be merged with rows 46 to 50 as part of a semi-narrative element on the subtopics covered by the policy / §66, 67, 69 may be disaggregated as linked to SFDR

M

M

M

M

E4	E4-3	28 b (iii)		Description of biodiversity offsets	narrative	To be merged with row 69 as an overall narrative element on biodiversity offsets	M
E4	E4-3	28 c	AR 21	Description of whether and how local and indigenous knowledge and nature-based solutions have been incorporated into biodiversity and ecosystems-related action	narrative		
E4	E4-3	AR 20 a		Disclosure of key stakeholders involved and how they are involved, key stakeholders negatively or positively impacted by action and how they are impacted	narrative	To be merged as an overall narrative element on key actions	M
E4	E4-3	AR 20 b		Explanation of need for appropriate consultations and need to respect decisions of affected communities	narrative		M
E4	E4-3	AR 20 c		Description of whether key action may induce significant negative sustainability impacts (biodiversity and ecosystems)	narrative		M
E4	E4-3	AR 20 d		Explanation of whether the key action is intended to be a one-time initiative or systematic practice	narrative		M
E4	E4-3	AR 20 e		Key action plan is carried out only by undertaking (individual action) using its resources (biodiversity and ecosystems)	semi-narrative		M
E4	E4-3	AR 20 e		Key action plan is part of wider action plan (collective action), of which undertaking is member (biodiversity and ecosystems)	semi-narrative		M

E4	E4-3	AR 20 f		Additional information about project, its sponsors and other participants (biodiversity and ecosystems)	narrative
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	
E4	E4-4	29	AR 23	Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	MDR-T
E4	E4-4	32 a		Ecological threshold and allocation of impacts to undertaking were applied when setting target (biodiversity and ecosystems)	semi-narrative
E4	E4-4	32 a i)		Disclosure of ecological threshold identified and methodology used to identify threshold (biodiversity and ecosystems)	narrative
E4	E4-4	32 a ii)		Disclosure of how entity-specific threshold was determined (biodiversity and ecosystems)	narrative
E4	E4-4	32 a iii)		Disclosure of how responsibility for respecting identified ecological threshold is allocated (biodiversity and ecosystems)	narrative
E4	E4-4	32 b		Target is informed by relevant aspect of EU Biodiversity Strategy for 2030	semi-narrative

M

To be merged as a narrative element on ecological thresholds

M

M

M

				Disclosure of how the targets relate to the biodiversity and ecosystem impacts, dependencies, risks and opportunities identified in relation to own operations and upstream and downstream value chain	
E4	E4-4	32 c			narrative
E4	E4-4	32 d		Disclosure of the geographical scope of the targets	narrative
E4	E4-4	32 e		Biodiversity offsets were used in setting target	semi-narrative
E4	E4-4	32 f		Layer in mitigation hierarchy to which target can be allocated (biodiversity and ecosystems)	semi-narrative
E4	E4-4	AR 22		The target addresses shortcomings related to the Substantial Contribution criteria	semi-narrative
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	
E4	E4-5	35		Number of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affecting	Integer
E4	E4-5	35		Area of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affecting	Area
E4	E4-5	36		Disclosure of land-use based on Life Cycle Assessment	narrative
E4	E4-5	38		Disclosure of metrics considered relevant (land-use change, freshwater-use change and (or) sea-use change)	narrative

To be deleted as covered by MDR-T (relationship with policy objectives) and XBRL dimensions

D

To be deleted as covered by MDR-T (description of scope of target)

D

Boolean to be added

Boolean to be added

E4	E4-5	38 a		Disclosure of conversion over time of land cover	narrative
E4	E4-5	38 b		Disclosure of changes over time in management of ecosystem	narrative
E4	E4-5	38 c		Disclosure of changes in spatial configuration of landscape	narrative
E4	E4-5	38 d		Disclosure of changes in ecosystem structural connectivity	narrative
E4	E4-5	38 e		Disclosure of functional connectivity	narrative
E4	E4-5	AR 34 a		Total use of land area	Area
E4	E4-5	AR 34 b		Total sealed area	Area
E4	E4-5	AR 34 c		Nature-oriented area on site	Area
E4	E4-5	AR 34 d		Nature-oriented area off site	Area
E4	E4-5	39		Disclosure of how pathways of introduction and spread of invasive alien species and risks posed by invasive alien species are managed	narrative
E4	E4-5	AR 32		Number of invasive alien species	Integer
E4	E4-5	AR 32		Area covered by invasive alien species	Area
E4	E4-5	40		Disclosure of metrics considered relevant (state of species)	narrative
E4	E4-5	40 a		Disclosure of paragraph in another environment-related standard in which metric is referred to	narrative
E4	E4-5	40 b		Disclosure of population size, range within specific ecosystems and extinction risk	narrative

To be deleted (alternatively, to be covered by XBRL dimensions)

C

D

E4	E4-5	40 c		Disclosure of changes in number of individuals of species within specific area	narrative
E4	E4-5	40 d		Information about species at global extinction risk	narrative
E4	E4-5	40 d (i)		Disclosure of threat status of species and how activities or pressures may affect threat status	narrative
E4	E4-5	40 d (ii)		Disclosure of change in relevant habitat for threatened species as proxy for impact on local population's extinction risk	narrative
E4	E4-5	41 a		Disclosure of ecosystem area coverage	narrative
E4	E4-5	41 b (i)		Disclosure of quality of ecosystems relative to pre-determined reference state	narrative
E4	E4-5	41 b (ii)		Disclosure of multiple species within ecosystem	narrative
E4	E4-5	41 b (iii)		Disclosure of structural components of ecosystem condition	narrative
E4	E4-6	45 a	AR 40	Disclosure of quantitative information about potential financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies	Monetary
E4	E4-6	45 a		Disclosure of qualitative information about potential financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies	narrative

To be merged as a narrative element on species at extinction risk

To be merged as a narrative element on impacts related to ecosystems

M

M

M

M

M

M

M

E4	E4-6	45 b		Description of effects considered, related impacts and dependencies (biodiversity and ecosystems)	narrative	M To be merged as an overall narrative element on contextual information M
E4	E4-6	45 c		Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies	narrative	
E4	E4-6	AR 39		Description of related products and services at risk (biodiversity and ecosystems) over the short-, medium- and long-term	narrative	
E4	E4-6	AR 39		Explanation of how financial amounts are estimated and critical assumptions made (biodiversity and ecosystems)	narrative/monetary	
						To be merged with rows 122 and 123 as part of an overall narrative element on contextual information M
						Total narrative elements 83
						To be merged 51
						To be deleted 8
						Total semi-narrative elements 23
						To be merged 6
						To be deleted 3

M To be merged
D To be deleted
C To be changed
T To be tested in practice
V To be made voluntary

ESRS	DR	Paragraph	Relevant AR	Name	Data Type	ANC comments
E5	IRO-1	11a	AR 1- AR 6	Disclosure of methodologies, assumptions and tools used in the screening in order to identify actual and potential impacts, risks and opportunities in own operations and upstream and downstream value chain	narrative	To be merged as an overall narrative element on the MA explanation for resource use and circular economy M M
E5	IRO-1	11 b		Information about process for conducting consultations (resource and circular	narrative	
E5	IRO-1	AR 7 a		Disclosure of business units associated to resource use and circular economy material impacts, risks and opportunities	narrative	
E5	IRO-1	AR 7 b		Disclosure of material resources used	narrative	
E5	IRO-1	AR 7 c		Disclosure of material impacts and risks of staying in business as usual	narrative	
E5	IRO-1	AR 7 d		Disclosure of material opportunities related to circular economy	narrative	
E5	IRO-1	AR 7 e		Disclosure of material impacts and risks of transition to circular economy	narrative	
E5	IRO-1	AR 7 f		Disclosure of stages of value chain where resource use, risks and negative impacts are concentrated	narrative	
E5	E5-1	14		Policies to manage its material impacts, risks and opportunities related to resource use and circular economy [see ESRS 2 MDR-	MDR-P	

E5	E5-1	15a		Disclosure of whether and how policy addresses transitioning away from extraction of virgin resources, including relative increases in use of secondary	narrative	To be merged as a semi-narrative element on the subtopics covered by the policy (in line with row 46 under ESRS E1) This semi-narrative element will address the "whether", while the "how" is already addressed by MDR-P and may be connected to the relevant issues through the XBRL dimensions.	M
E5	E5-1	15b		Disclosure of whether and how policy addresses sustainable sourcing and use of renewable resources	narrative		M
E5	E5-1	AR 9 a		Description of whether and how policy addresses waste hierarchy (prevention, preparing for re-use, recycling, other	narrative	To be deleted as information on the content is covered by MDR-P (description of key content)	D
E5	E5-1	AR 9 b		Description of whether and how policy addresses prioritisation of strategies to avoid or minimise waste over waste	narrative		D
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies			
E5	E5-2	19		Actions and resources in relation to resource use and circular economy [see	MDR-A		
E5	E5-2	20 a		Description of higher levels of resource efficiency in use of technical and biological materials and water	narrative	To be merged as a semi-narrative element on the subtopics covered by the actions This semi-narrative element will address the "whether", while the "how" is already addressed by MDR-PA and may be connected to the relevant issues through the XBRL dimensions.	M
E5	E5-2	20b		Description of higher rates of use of secondary raw materials	narrative		M
E5	E5-2	20c		Description of application of circular design	narrative		M
E5	E5-2	20d		Description of application of circular business practices	narrative		M
E5	E5-2	20e	AR 13	Description of actions taken to prevent waste generation	narrative		M
E5	E5-2	20f		Description of Optimisation of waste management	narrative		M

E5	E5-2	AR 11		Information about collective action on development of collaborations or initiatives increasing circularity of products and materials	narrative	To be deleted as information on the content and scope is already covered by MDR-A (description of key contents of policy, and description of scope of key action) It has been framed as "when..." and / or "may" in ESRS E5 to specify good practices accompanying the generic datapoints, but there is no need for a separate tagging in line with the proportionality principle.	D
E5	E5-2	AR 12 a		Description of contribution to circular	narrative		D
E5	E5-2	AR 12 b		Description of other stakeholders involved in collective action (resource use and circular economy)	narrative		D
E5	E5-2	AR 12 c		Description of organisation of project (resource use and circular economy)	narrative		D
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions			
E5	E5-3	23		Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	MDR-T		
E5	E5-3	24	AR 16	Disclosure of how target relates to resources (resource use and circular	narrative	To be merged as a semi-narrative element on the subtopics covered by the target This semi-narrative element will address the "whether", while the "how" is already addressed by MDR-T and may be connected to the relevant issues through the XBRL dimensions.	M
E5	E5-3	24 a		Disclosure of how target relates to increase of circular design	narrative		M
E5	E5-3	24 b		Disclosure of how target relates to increase of circular material use rate	narrative		M
E5	E5-3	24 c	AR 17	Disclosure of how target relates to minimisation of primary raw material	narrative		M
E5	E5-3	24 d		Disclosure of how target relates to reversal of depletion of stock of renewable	narrative		M
E5	E5-3	24 e		Target relates to waste management	semi-narrative		M
E5	E5-3	24 e		Disclosure of how target relates to waste management	narrative		M

E5	E5-3	24 f	AR 18	Disclosure of how target relates to other matters related to resource use or circular	narrative
E5	E5-3	25		Layer in waste hierarchy to which target relates	semi-narrative
E5	E5-3	26 a	AR 14	Disclosure of ecological threshold identified and methodology used to identify ecological threshold (resource use and	narrative
E5	E5-3	26 b	AR 14	Disclosure of how ecological entity-specific threshold was determined (resource use and circular economy)	narrative
E5	E5-3	26 c	AR 14	Disclosure of how responsibility for respecting identified ecological threshold is allocated (resource use and circular	narrative
E5	E5-3	27	AR 20	The targets being set and presented are mandatory (required by legislation)	semi-narrative
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	
E5	E5-4	30	AR 21	Disclosure of information on material resource inflows	narrative
E5	E5-4	31a		Overall total weight of products and technical and biological materials used during the reporting period	Mass
E5	E5-4	31b	AR 23	Percentage of biological materials (and biofuels used for non-energy purposes)	Percent
E5	E5-4	31c	AR 23	The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services	Mass
E5	E5-4	31c	AR 23	Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials	Percent

To be merged as a narrative element on ecological thresholds, and add a Boolean on ecological thresholds in line with ESRS E2-E4 (e.g., ecological threshold and entity-specific allocations were applied when setting target ? Y/N)

M

M

M

M

E5	E5-4	32	AR 24	Description of methodologies used to calculate data and key assumptions used	narrative	To be merged with row 49 as a narrative element on the methodology	M
E5	E5-4	AR 22		Description of materials that are sourced from by-products or waste stream	narrative		
E5	E5-4	AR 25		Description of how double counting was avoided and of choices made	narrative		
E5	E5-5	35	AR 26	Description of the key products and materials that come out of the	narrative	To be tested in practice	T
E5	E5-5	36a		Disclosure of the expected durability of the products placed on the market, in relation to the industry average for each product	Table/Percent		
E5	E5-5	36b		Disclosure of the reparability of products	narrative	To be merged as par 36c requires the consolidated rate of recycled content in both products and packaging	M
E5	E5-5	36c	AR 27	The rates of recyclable content in products	Percent		
E5	E5-5	36c		The rates of recyclable content in products packaging	Percent		
E5	E5-5	40		Description of methodologies used to calculate data (resource outflows)	narrative		
E5	E5-5	37 a		Total Waste generated	Mass		
E5	E5-5	37 b		Hazardous waste diverted from disposal	Mass		
E5	E5-5	37b(i)		Hazardous waste diverted from disposal due to preparation for reuse	Mass		
E5	E5-5	37b(ii)		Hazardous waste diverted from disposal due to recycling	Mass		
E5	E5-5	37b(iii)	AR 31	Hazardous waste diverted from disposal due to other recovery operations	Mass		
E5	E5-5	37b		Non-hazardous waste diverted from	Mass		
E5	E5-5	37b(i)		Non-hazardous waste diverted from disposal due to preparation for reuse	Mass		
E5	E5-5	37b(ii)		Non-hazardous waste diverted from disposal due to recycling	Mass		
E5	E5-5	37b(iii)	AR 31	Non-hazardous waste diverted from disposal due to other recovery operations	Mass		
E5	E5-5	37 c		Hazardous waste directed to disposal	Mass		

E5	E5-5	37 c(i)		Hazardous waste directed to disposal by incineration	Mass		
E5	E5-5	37 c(ii)		Hazardous waste directed to disposal by landfilling	Mass		
E5	E5-5	37 c(iii)	AR 32	Hazardous waste directed to disposal by other disposal operations	Mass		
E5	E5-5	37 c		Non-hazardous waste directed to disposal	Mass		
E5	E5-5	37 c(i)		Non-hazardous waste directed to disposal by incineration	Mass		
E5	E5-5	37 c(ii)		Non-hazardous waste directed to disposal by landfilling	Mass		
E5	E5-5	37 c(iii)	AR 32	Non-hazardous waste directed to disposal by other disposal operations	Mass		
E5	E5-5	37 d		Non-recycled waste	Mass		
E5	E5-5	37 d		Percentage of non-recycled waste	Percent		
E5	E5-5	38		Disclosure of composition of waste	narrative		
E5	E5-5	38 a		Disclosure of waste streams relevant to undertaking's sector or activities	narrative	To be merged as a narrative element on waste composition	M
E5	E5-5	38 b		Disclosure of materials that are present in	narrative		M
E5	E5-5	39		Total amount of hazardous waste	Mass		
E5	E5-5	39		Total amount of radioactive waste	Mass		
						To be merged with row 57 as a narrative element on the methodology	
E5	E5-5	40	AR 33	Description of methodologies used to calculate data (waste generated)	narrative	There is only one paragraph on the methodology in ESRS E5-5, without any distinction between products and materials, and waste	M
E5	E5-5	AR 28		Disclosure of its engagement in product end-of-life waste management	narrative	To be deleted (or to be merged with row 52)	D

E5	E5-6	43 a	AR 36	Disclosure of quantitative information about potential financial effects of material risks and opportunities arising from resource use and circular economy-related	Monetary	To be merged as an overall narrative element on contextual information M M
E5	E5-6	43 a		Disclosure of qualitative information of potential financial effects of material risks and opportunities arising from resource use and circular economy-related impacts	narrative	
E5	E5-6	43 b		Description of effects considered and related impacts (resource use and circular	narrative	
E5	E5-6	43 c		Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from resource use and circular economy-related	narrative	
E5	E5-6	AR 35		Description of related products and services at risk (resource use and circular economy)	narrative	
E5	E5-6	AR 35		Explanation of how time horizons are defined, financial amounts are estimated and of critical assumptions made (resource use and circular economy)	narrative	
						To be merged with rows 86 and 87 as part of an overall narrative element on contextual information M
						Total narrative elements 49
						To be merged 28
						To be deleted 7
						Total semi-narrative elements 3
						To be merged 1
						Total semi-narrative elements 5
						To be merged 2

M	To be merged
D	To be deleted
C	To be changed
T	To be tested in practice
V	To be made voluntary

ESRS	DR	Paragr aph	Related AR	Name	Data Type	ANC comments
S1	SBM-3	14	AR 6-AR7	All people in its own workforce who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2	semi-narrative	Useless as it is mandatory to cover all workforce
S1	SBM-3	14 a		Description of types of employees and non-employees in its own workforce subject to material	narrative	M
S1	SBM-3	14 b		Material negative impacts occurrence (own	semi-narrative	Merge impactsM
S1	SBM-3	14 c		Description of activities that result in positive impacts and types of employees and non-employees in its own workforce that are positively affected or	narrative	M
S1	SBM-3	14 d		Description of material risks and opportunities arising from impacts and dependencies on own	narrative	
S1	SBM-3	14 e		Description of material impacts on workers that may arise from transition plans for reducing negative impacts on environment and achieving greener and climate-neutral operations	narrative	
S1	SBM-3	14 f (i)		Information about type of operations at significant risk of incidents of forced labour or compulsory	narrative	Merge forced laborM

S1	SBM-3	14 f (ii)		with operations considered at significant risk of	narrative	Merge child labor	M
S1	SBM-3	14 g (i)		Information about type of operations at significant risk of incidents of child labour	narrative		M
S1	SBM-3	14 g (ii)		information about countries or geographic areas with operations considered at significant risk of	narrative		M
S1	SBM-3	15	AR 8	Disclosure of how understanding of people in its own workforce / value chain workers with particular characteristics, working in particular contexts, or undertaking particular activities may be at greater risk of harm has been developed	narrative	Merge specificities	M
S1	SBM-3	16	AR 9	opportunities arising from impacts and dependencies on people in its own workforce relate to specific groups of people	narrative		M
S1	S1-1	19		opportunities related to its own workforce [see	MDR-P		
S1	S1-1	19		Policies to manage material impacts, risks and opportunities related to own workforce, including for specific groups within workforce or all own	semi-narrative	Merge policy	
S1	S1-1	AR10		Disclosure of explanations of significant changes to policies adopted during reporting year	narrative		
S1	S1-1	20		Description of relevant human rights policy commitments relevant to own workforce	narrative		M
S1	S1-1	20a		Disclosure of general approach in relation to respect for human rights including labour rights, of people in its own workforce	narrative		M
S1	S1-1	20b		Disclosure of general approach in relation to engagement with people in its own workforce	narrative		M
S1	S1-1	20c		Disclosure of general approach in relation to measures to provide and (or) enable remedy for	narrative		M
S1	S1-1	21	AR 12	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	narrative		
S1	S1-1	22		Policies explicitly address trafficking in human beings, forced labour or compulsory labour and	semi-narrative		

S1	S1-1	23		Workplace accident prevention policy or management system is in place	semi-narrative		
S1	S1-1	24a		Specific policies aimed at elimination of discrimination are in place	semi-narrative		M
S1	S1-1	24b	AR 15 - AR 16	Grounds for discrimination are specifically covered in policy	semi-narrative		M
S1	S1-1	24c		Disclosure of specific policy commitments related to inclusion and (or) positive action for people from groups at particular risk of vulnerability in own	narrative	Merge discrimination policy	M
S1	S1-1	24d		Disclosure of whether and how policies are implemented through specific procedures to ensure discrimination is prevented, mitigated and acted upon once detected, as well as to advance diversity	narrative		M
S1	S1-1	AR 14		Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are	narrative		
S1	S1-1	AR 17 a)		Policies and procedures which make qualifications, skills and experience the basis for the recruitment, placement, training and advancement are in place	semi-narrative		M
S1	S1-1	AR 17 b)		Has or planning to assign responsibility at top management level for equal treatment and opportunities in employment, issue clear company-wide policies and procedures to guide equal employment practices, and link advancement to	semi-narrative		M
S1	S1-1	AR 17 c)		Staff training on non-discrimination policies and practices are in planned or in place	semi-narrative		M
S1	S1-1	AR 17 d)		Adjustments to the physical environment to ensure health and safety for workers, customers and other visitors with disabilities are planned or in place	semi-narrative		M
S1	S1-1	AR 17 e)		Plans to evaluate or has evaluated whether a there is a risk that job requirements have been defined in a way that would systematically disadvantage	semi-narrative	No need for tagging all these Y/N questions	M

S1	S1-1	AR 17 f)		Planing to keep or keeping an up-to-date records on recruitment, training and promotion that provide a transparent view of opportunities for employees and their progression	semi-narrative
S1	S1-1	AR 17 g)		Has put in place or plans to put in place grievance procedures to address complaints, handle appeals and provide recourse for employees when discrimination is identified, and is alert to formal structures and informal cultural issues that can	semi-narrative
S1	S1-1	AR 17 h)		Have or plans to have programs to promote access to skills development.	semi-narrative
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	
S1	S1-2	27	AR 21, AR 23-24	Disclosure of whether and how perspectives of own workforce inform decisions or activities aimed at managing actual and potential impacts	narrative
S1	S1-2	27a		Engagement occurs with own workforce or their representatives	semi-narrative
S1	S1-2	27b	AR 19	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	narrative
S1	S1-2	27c	AR 18-19	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertaking's approach	narrative
S1	S1-2	27d	AR 20	Disclosure of Global Framework Agreement or other agreements related to respect of human rights of	narrative
S1	S1-2	27e		Disclosure of how effectiveness of engagement with its own workforce is assessed	narrative
S1	S1-2	28		Disclosure of steps taken to gain insight into perspectives of people in its own workforce that may be particularly vulnerable to impacts and (or)	narrative
S1	S1-2	29		Statement in case the undertaking has not adopted a general process to engage with its own workforce	narrative

Merge workforce engagement + line 44-45

Merge with above

M

M

M

M

M

M

M

M

S1	S1-2	29		Disclosure of timeframe for adoption of general process to engage with its own workforce in case the undertaking has not adopted a general process	narrative		M
S1	S1-2	AR 25 a		Disclosure of how undertaking engages with at-risk or persons in vulnerable situations	narrative		M
S1	S1-2	AR 25 b		Disclosure of how potential barriers to engagement with people in its workforce are taken into account	narrative		M
S1	S1-2	AR 25 c		Disclosure of how people in its workforce are provided with information that is understandable and accessible through appropriate communication	narrative	No need for tagging these voluntary DP	M
S1	S1-2	AR 25 d		Disclosure of any conflicting interests that have arisen among different workers and how these conflicting interests have been resolved	narrative		M
S1	S1-2	AR 25 e		Disclosure of how undertaking seeks to respect human rights of all stakeholders engaged	narrative		M
S1	S1-2	AR 26		engaging with ist own workforce from previous reporting periods	narrative		M
S1	S1-3	32a	AR 27	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to a material negative impact on people in ist own workforce	narrative		
S1	S1-3	32b	AR 28	Disclosure of specific channels in place for ist own workforce to raise concerns or needs directly with undertaking and have them addressed	narrative		
S1	S1-3	AR 29		Third-party mechanisms are accessible to all own	semi-narrative		
S1	S1-3	AR 30		Disclosure of how own workforce and their workers' representatives are able to access channels at level of undertaking they are employed by or contracted	narrative	No need for tagging these voluntary DP; it is the purpose of line 55	D
S1	S1-3	32c		Grievance or complaints handling mechanisms related to employee matters exist	semi-narrative		
S1	S1-3	32d		Disclosure of processes through which undertaking supports or requires availability of channels	narrative	Merge with below line 61	M

S1	S1-3	32e	AR 32	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of	narrative	Merge chanel assessment + line 59	M
S1	S1-3	33	AR 31	Disclosure of whether and how it is assessed that its own workforce is aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	narrative		
S1	S1-3	33		Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	semi-narrative		
S1	S1-3	34		Statement in case the undertaking has not adopted a channel for raising concerns	narrative		
S1	S1-3	34		Disclosure of timeframe for channel for raising concerns to be in place	narrative		
S1	S1-4	37		Action plans and resources to manage its material impacts, risks, and opportunities related to its own	MDR-A	Merge actions + line 73	M
S1	S1-4	38a	AR 42	Description of action taken, planned or underway to prevent or mitigate negative impacts on own	narrative		
S1	S1-4	38b		Disclosure on whether and how action has been taken to provide or enable remedy in relation to actual material impact	narrative		
S1	S1-4	38c	AR 42	Description of additional initiatives or actions with primary purpose of delivering positive impacts for	narrative		
S1	S1-4	38d	AR 38-AR 39	Description of how effectiveness of actions and initiatives in delivering outcomes for own workforce is tracked and assessed	narrative		
S1	S1-4	39	AR 34	Description of process through which it identifies what action is needed and appropriate in response to particular actual or potential negative impact on	narrative		
S1	S1-4	40a	AR 44-45, AR 47	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on own workforce and how effectiveness is tracked	narrative		

S1	S1-4	40b		Description of what action is planned or underway to pursue material opportunities in relation to own	narrative
S1	S1-4	41	AR 37	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on own workforce	narrative
S1	S1-4	43		management of material impacts	narrative
S1	S1-4	AR 33 a		addressing material negative impacts	narrative
S1	S1-4	AR 33 b		additional material positive impacts	narrative
S1	S1-4	AR 33 c		efforts during reporting period	narrative
S1	S1-4	AR 33 d		Disclosure of aims for continued improvement	narrative
S1	S1-4	AR 35		use leverage with relevant business relationships to	narrative
S1	S1-4	AR 36		involvement, is aiming to address the material	narrative
S1	S1-4	AR 40 a		workers' representatives play role in decisions	narrative
S1	S1-4	AR 40 b		outcomes of programmes or processes for own	narrative
S1	S1-4	AR 41		Initiatives or processes whose primary aim is to deliver positive impacts for own workforce are designed also to support achievement of one or more of Sustainable Development Goals	semi-narrative
S1	S1-4	AR 43		Information about measures taken to mitigate negative impacts on workers that arise from transition to greener, climate-neutral economy	narrative
S1	S1-4	AR 48		Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative and advance	narrative
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	
S1	S1-5	46	AR52	opportunities related to own workforce [see ESRS 2 -	MDR-T
S1	S1-5	47a		Disclosure of whether and how own workforce or workforce' representatives were engaged directly in	narrative

Merge with above

M

No need for tagging these voluntary DPs

M

M

M

M

M

M

M

M

M

M

S1	S1-5	47b		Disclosure of whether and how own workforce or workforce' representatives were engaged directly in tracking performance against targets	narrative	Merge workforce engagement in target	M
S1	S1-5	47c		Disclosure of whether and how own workforce or workforce' representatives were engaged directly in identifying lessons or improvements as result of	narrative		M
S1	S1-5	AR 49 a		lives of people in its own workforce	narrative	Merge voluntary comments	M
S1	S1-5	AR 49 b		terms of definitions and methodologies to enable	semi-narrative		M
S1	S1-5	AR 49 c		commitments which targets are based on	narrative		M
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets			
S1	S1-6	50a		Characteristics of undertaking's employees - number of employees by gender [table]	Table A	Need for a practical test	
S1	S1-6	50a	AR 57	Number of employees (head count)	Table A/Decimal		
S1	S1-6	50a	AR 57	Average number of employees (head count)	Table A/Decimal		
S1	S1-6	50a		of employees in countries with 50 or more	Table B		
S1	S1-6	50a	AR 57	Number of employees in countries with 50 or more employees representing at least 10% of total number of employees	Table B/Decimal		
S1	S1-6	50a	AR 57	Average number of employees in countries with 50 or more employees representing at least 10% of total number of employees	Table B/Decimal		
S1	S1-6	50b		Characteristics of undertaking's employees - information on employees by contract type and	Table C		
S1	S1-6	51		Characteristics of undertaking's employees - information on employees by region [table]	Table C		
S1	S1-6	50b + 51		Number of employees (head count or full-time equivalent)	Table C/Decimal		
S1	S1-6	50b + 51		Average number of employees (head count or full-time equivalent)	Table C/Decimal		
S1	S1-6	50c	AR 59	Number of employee who have left undertaking?	Decimal		
S1	S1-6	50c		Percentage of employee turnover	Percent		

S1	S1-6	50d	AR 60	Description of methodologies and assumptions used to compile data (employees)	narrative	Merge enumeration of Calculation methodology	M
S1	S1-6	50 d (i)		Employees numbers are reported in head count or full-time equivalent	semi-narrative		
S1	S1-6	50 d (ii)		Employees numbers are reported at end of reporting period/average/other methodology	semi-narrative		
S1	S1-6	50e	AR 58	Disclosure of contextual information necessary to understand data (employees)	narrative		
S1	S1-6	50f		Disclosure of cross-reference of information reported under paragraph 50 (a) to most representative number in financial statements	narrative		
S1	S1-6	52		Further detailed breakdown by gender and by	Table D		
S1	S1-6	52 a		Number of full-time employees by head count or full time equivalent	Table D Decimal/Integer	Not requested, merge with line118	M
S1	S1-6	52 b		Number of part-time employees by head count or full time equivalent	Table D Decimal/Integer		
S1	S1-7	55 a	AR 61	Number of non-employees in own workforce	Decimal		
S1	S1-7	55 a		Number of non-employees in own workforce - self-employed people	Decimal		
S1	S1-7	55 a		Number of non-employees in own workforce - people provided by undertakings primarily engaged in employment activities	Decimal		
S1	S1-7	56	AR 62	Disclosure of the most common types of non-employees (for example, self-employed people, people provided by undertakings primarily engaged in employment activities, and other types relevant to the undertaking), their relationship with the undertaking, and the type of work that they	narrative		
S1	S1-7	55 b		Description of methodologies and assumptions used to compile data (non-employees)	narrative	Merge enumeration of Calculation	M
S1	S1-7	55 b (i)		Non-employees numbers are reported in head count/full time equivalent	semi-narrative		

S1	S1-7	55 b (ii)		Non-employees numbers are reported at end of reporting period/average/other methodology	semi-narrative
S1	S1-7	55c	AR 64- AR 65	Disclosure of contextual information necessary to understand data (non-employee workers)	narrative
S1	S1-7	57	AR 63	Description of basis of preparation of non-employees estimated number	narrative
S1	S1-8	60 a	AR 66	Percentage of total employees covered by collective bargaining agreements	Percent
S1	S1-8	60 b		Percentage of its employees covered by collective bargaining agreements are within coverage rate by	Table/Percent
S1	S1-8	60 c		Percentage of own employees covered by collective bargaining agreements (outside EEA) by region	Table/Percent
S1	S1-8	61		Working conditions and terms of employment for employees not covered by collective bargaining agreements are determined based on collective bargaining agreements that cover other employees or based on collective bargaining agreements from	semi-narrative
S1	S1-8	62		Description of extent to which working conditions and terms of employment of non-employees in own workforce are determined or influenced by collective bargaining agreements	narrative
S1	S1-8	63a	AR 69	Percentage of employees in country (EEA) covered by workers' representatives	Percent
S1	S1-8	63b		Disclosure of existence of any agreement with employees for representation by European Works Council (EWC), Societas Europaea (SE) Works Council, or Societas Cooperativa Europaea (SCE)	narrative
S1	S1-8	AR 70		collective bargaining agreements by coverage rate and by region	Table /Semi-Narrative
S1	S1-9	66a		Number of employees (head count) at top management level	Integer
S1	S1-9	66a		Percentage of employees at top management level	Percent
S1	S1-9	66b		Number of employees (head count) under 30 years	Integer

methodology

M

Merge voluntary comments

M

M

S1	S1-9	66b		Percentage of employees under 30 years old	Percent
S1	S1-9	66b		Number of employees (head count) between 30 and 50 years old	Integer
S1	S1-9	66b		Percentage of employees between 30 and 50 years	Percent
S1	S1-9	66b		Number of employees (head count) over 50 years	Integer
S1	S1-9	66b		Percentage of employees over 50 years old	Percent
S1	S1-9	AR 71		used	narrative
S1	S1-10	69	AR 72- AR 74	All employees are paid adequate wage, in line with applicable benchmarks	semi-narrative
S1	S1-10	70		Adequate wages by country [table]	Table E/numerical
S1	S1-10	70		Percentage of employees paid below the applicable adequate wage benchmark	Table E/Percent
S1	S1-10	71		wage	Table E/Percent
S1	S1-11	74 a		All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due	semi-narrative
S1	S1-11	74 b		All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to unemployment starting from when own worker is	semi-narrative
S1	S1-11	74 c		All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to employment injury and acquired disability	semi-narrative
S1	S1-11	74 d		All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due	semi-narrative
S1	S1-11	74 e		All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due	semi-narrative
S1	S1-11	75	AR 75	Social protection employees by country [table] by types of events and type of employees [including	Table

Could it be an enumeration instead of boolean?

M

M

M

M

M

S1	S1-11	75		Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against loss	narrative	M
S1	S1-11	75		Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against loss of income due to unemployment starting from when own worker is working for undertaking	narrative	M
S1	S1-11	75		Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against loss of income due to employment injury and acquired	narrative	M
S1	S1-11	75		Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against loss of income due to maternity leave	narrative	M
S1	S1-11	75		covered by social protection, through public programs or through benefits offered, against loss of income due to retirement	narrative	M
S1	S1-12	79		Percentage of persons with disabilities amongst employees subject to legal restrictions on collection	Percent	Merge employees not covered
S1	S1-12	80		Percentage of employees with disabilities in own workforce breakdown by gender [table]	Table/numerical	
S1	S1-12	AR 76		Disclosure of contextual information necessary to understand data and how data has been compiled (persons with disabilities))	narrative	
S1	S1-13	83 a	AR 77	Training and skills development indicators gender [table]	Table F	
S1	S1-13	83 a	AR 77	Percentage of employees that participated in regular performance and career development	Table F/Percent	
S1	S1-13	83 b	AR 78	Average number of training hours by gender [table]	Table G	A narrative DP is missing on training ?
S1	S1-13	83 b	AR 78	Average number of training hours per person for	Table G/Decimal	

S1	S1-13	84	AR 79	Percentage of employees that participated in regular performance and career development reviews by employee category [table]	Table G/percentage
S1	S1-13	84	AR 79	Average number of employees that participated in regular performance and career development reviews by employee category	Table G/Decimal
S1	S1-13	85		regular performance and career development reviews	Table G/Percent
S1	S1-14	88 a	AR 80	Percentage of people in its own workforce who are covered by health and safety management system based on legal requirements and (or) recognised	Percent
S1	S1-14	88b	AR 89-91	Number of fatalities in own workforce as result of work-related injuries and work-related ill health	Integer
S1	S1-14	88b	AR 89-91	Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	Integer
S1	S1-14	88c		Number of recordable work-related accidents for own workforce	Integer
S1	S1-14	88c		Rate of recordable work-related accidents for own	Percent
S1	S1-14	88d		Number of cases of recordable work-related ill health of employees	Integer
S1	S1-14	88e	AR 89-91, AR 95	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to	Integer
S1	S1-14	89		Number of cases of recordable work-related ill health of non-employees	Integer
S1	S1-14	89		Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to non-	Integer

S1	S1-14	90		Percentage of own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines and which has been internally audited and (or) audited or certified by external party	Percent
S1	S1-14	AR 81		Description of underlying standards for internal audit or external certification of health and safety management system	narrative
S1	S1-14	AR 82		Number of fatalities in own workforce as result of work-related injuries	Integer
S1	S1-14	AR 82		Number of fatalities in own workforce as result of work-related ill health	Integer
S1	S1-14	AR 82		Number of fatalities as result of work-related injuries of other workers working on undertaking's	Integer
S1	S1-14	AR 82		Number of fatalities as result of work-related ill health of other workers working on undertaking's	Integer
S1	S1-14	AR 94		Number of cases of recordable work-related ill health detected among former own workforce	Integer
S1	S1-15	93 a	AR 96-AR 97	Percentage of employees entitled to take family-related leave	Percent
S1	S1-15	93 b		Percentage of entitled employees that took family-related leave	Percent
S1	S1-15	93 b		Percentage of entitled employees that took family-related leave by gender [table]	Table/numerical
S1	S1-15	94		through social policy and (or) collective bargaining agreements	semi-narrative
S1	S1-16	97 a	AR 98-AR 99-AR 100	Gender pay gap [table]	Table H
S1	S1-16	97 a	AR 98-AR 99-AR 100	Gender pay gap	Table H/Percent
S1	S1-16	97 b	AR 101	Annual total remuneration ratio	Percent

Should be mandatory to have a narrative text block on H&S

S1	S1-16	97 c	AR 102	Disclosure of contextual information necessary to understand data, how data has been compiled and other changes to underlying data that are to be	narrative
S1	S1-16	98		Gender pay gap breakdown by employee category and/or country/segment [table]	Table/numerical
S1	S1-16	98		Gender pay gap breakdown by ordinary basic salary and complementary/variable components	Table/numerical
S1	S1-16	99		Remuneration ratio adjusted for purchasing power differences between countries	Percent
S1	S1-16	99		Description of methodology used for calculation of remuneration ratio adjusted for purchasing power differences between countries	narrative
S1	S1-17	103 a		Number of incidents of discrimination [table]	Table I
S1	S1-17	103 a	AR 103-AR 106	Number of incidents of discrimination	Table I/Integer
S1	S1-17	103 b	AR 103-AR 106	Number of complaints filed through channels for people in own workforce to raise concerns	Integer
S1	S1-17	103 b	AR 103-AR 106	Number of complaints filed to National Contact Points for OECD Multinational Enterprises	Integer
S1	S1-17	103 c	AR 103-AR 106	Amount of material fines, penalties, and compensation for damages as result of violations regarding social and human rights factors	Monetary
S1	S1-17	103 c	AR 103-AR 106	Information about reconciliation of material fines, penalties, and compensation for damages as result of violations regarding social and human rights factors with most relevant amount presented in	narrative
S1	S1-17	103 d	AR 103-AR 106	Disclosure of contextual information necessary to understand data and how data has been compiled (work-related grievances, incidents and complaints related to social and human rights matters)	narrative
S1	S1-17	104 a	AR 105	Number of severe human rights issues and incidents connected to own workforce	Integer

Correct title "regarding discriminations"

C

Correct title "regarding discriminations"

C

S1	S1-17	104 a	AR 105	Number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	Integer
S1	S1-17	104 a	AR 105	No severe human rights issues and incidents connected to own workforce have occurred	semi-narrative
S1	S1-17	104 b	AR 103-AR 106	Amount of material fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce	Monetary
S1	S1-17	104 b	AR 103-AR 106	Information about reconciliation of amount of material fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce with most relevant amount	narrative
S1	S1-17	AR 103		Disclosure of the status of incidents and/or complaints and actions taken	narrative
S1	S1-17	AR 106		undertaking played role securing remedy for those affected	Integer

Correct title "regarding forced labour, human trafficking or child labour"

C

Correct title "regarding forced labour, human trafficking or child labour"

C

Total: 205-80 ==>39%

M To be merged
D To be deleted
C To be changed
T To be tested in practice
V To be made voluntary

ESRS	DR	Paragraph	Related AR	Name	Data Type	ANC comments
S2	SBM-3	11	AR 6-AR 7	All value chain workers who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2	semi-narrative	For DP S2 par. 11 c), the taxonomy uses an enumeration list, but two booleans with one or two text block element(s) would be more respectful for the ESRS requirements All the elements linked to S2 par. 11 d) should be merged. Moreover, the enumeration element of the taxonomy is not required in the ESRS
S2	SBM-3	11 a)		Description of types of value chain workers subject to material impacts	narrative	
S2	SBM-3	11 a i)-v)		Type of value chain workers subject to material impacts by own operations or through value chain	semi-narrative	
S2	SBM-3	11 b		Disclosure of geographies or commodities for which there is significant risk of child labour, or of forced or compulsory labour, among workers in undertaking's value chain	narrative	
S2	SBM-3	11 c		Material negative impacts occurrence (value chain workers)	semi-narrative	
S2	SBM-3	11 d		Description of activities that result in positive impacts and types of value chain workers that are positively affected or could be positively affected	narrative	
S2	SBM-3	11 e		Description of material risks and opportunities arising from impacts and dependencies on value chain workers	narrative	

S2	SBM-3	12	AR 8	Disclosure of whether and how the undertaking has developed an understanding of how workers with particular characteristics, those working in particular contexts, or those undertaking particular activities may be at greater risk of harm.	narrative
S2	SBM-3	13	AR 9	Disclosure of which of material risks and opportunities arising from impacts and dependencies on value chain workers are impacts on specific groups	narrative
S2	S2-1	16	AR 10	Policies to manage material impacts, risks and opportunities related to value chain workers [see ESRS 2 MDR-P]	MDR-P
S2	S2-1	16		Policies to manage material impacts, risks and opportunities related to workers in the value chain, including for specific groups of value chain workers or all value chain workers	semi-narrative
S2	S2-1	17		Description of relevant human rights policy commitments relevant to value chain workers	narrative
S2	S2-1	17a		Disclosure of general approach in relation to respect for human rights relevant to value chain workers	narrative
S2	S2-1	17b		Disclosure of general approach in relation to engagement with value chain workers	narrative
S2	S2-1	17 c		Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	narrative
S2	S2-1	18		Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	semi-narrative
S2	S2-1	18		Undertaking has supplier code of conduct	semi-narrative

The taxonomy uses a boolean element for DP par. 13, but it would be more accurate to have a boolean with a text block (to give the details required in the ESRS)

M

To be merged as a narrative element on human rights policy commitments / §17a, b, c may also be disaggregated as linked to SFDR

M

M

M

S2	S2-1	19	AR 14	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	narrative
S2	S2-1	19		Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve value	narrative
S2	S2-1	AR 12		Disclosure of explanations of significant changes to policies adopted during reporting year	narrative
S1	S2-1	AR 16		Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are relevant	narrative
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	
S2	S2-2	22	AR 20	Disclosure of how perspectives of value chain workers inform decisions or activities aimed at managing actual and potential impacts	narrative
S2	S2-2	22 a		Engagement occurs with value chain workers or their legitimate representatives directly, or with credible	semi-narrative

To be deleted as covered by MDR-P
(description of key content)
This AR relates more to an element of guidance corresponding to good practice than to a specific disclosure needing a separate tag.

D

To be deleted as covered by MDR-P
(explanation of how policy is made available to potentially affected stakeholders and stakeholders who need to help implement it)
This AR relates more to an element of guidance corresponding to good practice than to a specific disclosure needing a separate tag.

D

S2	S2-2	22 b	AR 18	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	narrative	M
S2	S2-2	22 c	AR 17-18	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach	narrative	M
S2	S2-2	22 d	AR 19	Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	narrative	M
S2	S2-2	22 e		Disclosure of how effectiveness of engagement with value chain workers is assessed	narrative	M
S2	S2-2	23		Disclosure of steps taken to gain insight into perspectives of value chain workers that may be particularly vulnerable to impacts and (or) marginalised	narrative	M
S2	S2-2	24		Statement in case the undertaking has not adopted a general process to engage with value chain workers	narrative	
S2	S2-2	24		Disclosure of timeframe for adoption of general process to engage with value chain workers in case the undertaking has not adopted a general process for engagement	narrative	C
S2	S2-3	27 a	AR 21	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on value chain workers	narrative	

To be merged with row 22 as a narrative element on how perspectives of value chain workers inform decisions or activities

To be tagged as a date with year (if not, to be merged with row 24 as part of an overall narrative element on contextual information related to the absence of process, as it will not be numerically comparable across undertakings)

S2	S2-3	27 b	AR 22	Disclosure of specific channels in place for value chain workers to raise concerns or needs directly with undertaking and have them	narrative	To be merged as a narrative element on channels	M
S2	S2-3	27 c		Disclosure of processes through which undertaking supports or requires availability of channels	narrative		M
S2	S2-3		AR 27	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	narrative		M
S2	S2-3	28	AR 26	Disclosure of how it is assessed that value chain workers are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	narrative		
S2	S2-3	28	AR 25	Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	semi-narrative	To be tagged as a date with year (if not, to be merged with row 24 as part of an overall narrative element on contextual information related to the absence of channel, as it will not be numerically comparable across undertakings)	
	S2-3	29		Statement in case the undertaking has not adopted a channel for raising concerns	narrative		
S2	S2-3	29		Disclosure of timeframe for channel for raising concerns to be in place	narrative		C
S2	S2-3	AR 23		Disclosure of how value chain workers are able to access channels at level of undertaking they are employed by or contracted to work for	narrative		
S2	S2-3	AR 24		Third-party mechanisms are accessible to all workers	semi-narrative	To be merged with rows 35 to 37 as part of a narratie element on channels	
S2	S2-3	AR 25		Grievances are treated confidentially and with respect to rights of privacy and data protection	semi-narrative		M

S2	S2-3	AR 25		anonymously channels to raise concerns or needs	semi-narrative	
S2	S2-4	MDR-A		Action plans and resources to manage its material impacts, risks, and opportunities related to value chain workers [see ESRs 2 -	MDR-A	
S2	S2-4	32 a	AR 38	Description of action planned or underway to prevent, mitigate or remediate material negative impacts on value chain workers	narrative	M
S2	S2-4	32 b		Description of whether and how action to provide or enable remedy in relation to an actual material impact	narrative	M
S2	S2-4	32 c	AR 39	Description of additional initiatives or processes with primary purpose of delivering positive impacts for value chain workers	narrative	M
S2	S2-4	32 d	AR 33-AR 35	Description of how effectiveness of actions or initiatives in delivering outcomes for value chain workers is tracked and assessed	narrative	M
S2	S2-4	33 a	AR 29	Description of processes to identifying what action is needed and appropriate in response to particular actual or potential material negative impact on value chain workers	narrative	M
S2	S2-4	33 b		Description of approach to taking action in relation to specific material impacts on value chain workers	narrative	M
S2	S2-4	33 c		Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on value chain workers are available and effective in their implementation and outcomes	narrative	M

To be merged as a narrative element on actions related to material impacts

To be merged as an overall narrative element on actions

S2	S2-4	34 a	AR 40-41, AR 43	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on value chain workers and how effectiveness is tracked	narrative	To be merged as a narrative element on actions related to material risks and opportunities	M
S2	S2-4	34 b		Description of what action is planned or underway to pursue material opportunities in relation to value chain workers	narrative		M
S2	S2-4	35	AR 32	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on value chain	narrative		
S2	S2-4	36		Disclosure of severe human rights issues and incidents connected to upstream and downstream value chain	narrative		
S2	S2-4	38		Disclosure of resources allocated to management of material impacts	narrative		
S2	S2-4	AR 28 a		Disclosure of general and specific approaches to addressing material negative impacts	narrative	To be deleted as covered by tags related to the main body (or maybe a "shall consider" AR could be included as a reference, not a sole element) This AR provides guidance rather than requires a specific disclosure that needs a separate tagging	D
S2	S2-4	AR 28 b	AR 39	Disclosure of initiatives aimed at contributing to additional material positive impacts	narrative		D
S2	S2-4	AR 28 c		Disclosure of how far undertaking has progressed in efforts during reporting period	narrative		D
S2	S2-4	AR 28 d		Disclosure of aims for continued improvement	narrative		D
S2	S2-4	AR 30		Disclosure of whether and how undertaking seeks to use leverage with relevant business relationships to manage material negative impacts affecting value chain workers	narrative		D
S2	S2-4	AR 31		Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address material impacts	narrative		D

S2	S2-4	AR 36 a)		Disclosure of how value chain workers and legitimate representatives or their credible proxies play role in decisions regarding design and implementation of programmes or	narrative	To be merged	M
S2	S2-4	AR 36 b)		Information about intended or achieved positive outcomes of programmes or processes for value chain workers	narrative		M
S2	S2-4	AR 37		Initiatives or processes whose primary aim is to deliver positive impacts for value chain workers are designed also to support achievement of one or more of Sustainable	semi-narrative		
S2	S2-4	AR 44		Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative and advance positive impacts	narrative		
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions		To be merged as a narrative element (text block) with a Boolean	
S2	S2-5	41	AR 46-AR 48	Targets set to manage material impacts, risks and opportunities related to value chain workers [see ESRS 2 - MDR-T]	MDR-T		
S2	S2-5	42 a		Disclosure of how value chain workers , their legitimate representatives or credible proxies were engaged directly in setting targets	narrative		M
S2	S2-5	42 b		Disclosure of how value chain workers , their legitimate representatives or credible proxies were engaged directly in tracking performance against targets	narrative		M
S2	S2-5	42 c		Disclosure of how value chain workers , their legitimate representatives or credible proxies were engaged directly in identifying lessons or improvements as result of undertaking's performance	narrative		M

S2	S2-5	AR 45 a		Disclosure of intended outcomes to be achieved in lives of value chain workers	narrative	To be merged	M	
S2	S2-5	AR 45 b		Information about stability over time of target in terms of definitions and methodologies to enable comparability	narrative		M	
S2	S2-5	AR 45 c		Disclosure of references to standards or commitments on which target is based	narrative		M	
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets				
							Total narrative elements	56
							To be merged	33
							To be deleted	8

M To be merged
D To be deleted
C To be changed
T To be tested in practice
V To be made voluntary

ESRS	DR	Paragraph	Related AR	Name	Data Type	ANC comments
G1	GOV-1	5a		Disclosure of role of administrative, management and supervisory bodies related to business conduct	narrative	
G1	GOV-1	5 b		Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters	narrative	
G1	G1-1	7		Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]	MDR-P	
G1	G1-1	9	AR 1	Description of how the undertaking establishes, develops, promotes and evaluates its corporate culture	narrative	
G1	G1-1	10a		Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or	narrative	
G1	G1-1	10 b		No policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption are	semi-narrative	
G1	G1-1	10 b		Timetable for implementation of policies on anti-corruption or anti-bribery consistent with United	narrative	

G1	G1-1	10 c		including whistleblowing protection	narrative	Merge whistleblower protect	M
G1	G1-1	10 d		No policies on protection of whistle-blowers are in place	semi-narrative		M
G1	G1-1	10 d		Timetable for implementation of policies on protection of whistle-blowers	narrative		M
G1	G1-1	10 e		Undertaking is committed to investigate business conduct incidents promptly, independently and	semi-narrative		
G1	G1-1	10 f		Policies with respect to animal welfare are in place	semi-narrative		
G1	G1-1	10 g		Information about policy for training within organisation on business conduct	narrative		
G1	G1-1	10 h		Disclosure of the functions that are most at risk in respect of corruption and bribery	narrative		
G1	G1-1	11		Entity is subject to legal requirements with regard to protection of whistleblowers	semi-narrative	Merge with above	M
G1	G1-2	14	AR2- AR 3	Description of policy to prevent late payments,	narrative		
G1	G1-2	15 a	AR2- AR 3	Description of approaches in regard to relationships with suppliers, taking account risks related to supply chain and impacts on sustainability matters	narrative		
G1	G1-2	15 b	AR2- AR 3	Disclosure of how social and environmental criteria are taken into account for selection of supply-side	narrative		
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies			
G1	G1-3	18 a	AR 5-AR 6	Information about procedures in place to prevent, detect, and address allegations or incidents of	narrative		
G1	G1-3	18 b		Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery	semi-narrative		
G1	G1-3	18 c		Information about process to report outcomes to administrative, management and supervisory bodies	narrative		
G1	G1-3	19		Disclosure of plans to adopt procedures to prevent, detect, and address allegations or incidents of	narrative		

G1	G1-3	20		Information about how policies are communicated to those for whom they are relevant (prevention and	narrative
G1	G1-3	21 a		Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered	narrative
G1	G1-3	21 b	AR 4	Percentage of functions-at-risk covered by training	Percent
G1	G1-3	21 c		Information about members of administrative, supervisory and management bodies relating to anti-	narrative
G1	G1-3	AR 7		Disclosure of an analysis of its training activities by, for example, region of training or category	narrative
G1	G1-3	AR 8		Prevention and detection of corruption or bribery - anti-corruption and bribery training table	Table
G1	G1-4			Action plans and resources to manage its material impacts, risks, and opportunities related to consumers	MDR-A
G1	G1-4	24 a		Number of convictions for violation of anti-corruption and anti- bribery laws	Integer
G1	G1-4	24 a		Amount of fines for violation of anti-corruption and anti-	Monetary
G1	G1-4	25 a		Number of confirmed incidents of corruption or bribery	Integer
G1	G1-4	25 a		Information about nature of confirmed incidents of corruption or bribery	narrative
G1	G1-4	25 b		Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-	Integer
G1	G1-4	25 c		Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or	Integer
G1	G1-4	25 d		Information about details of public legal cases regarding corruption or bribery brought against undertaking and own workers and about outcomes of such cases	narrative
G1	G1-5	29 a		Information about representative(s) responsible in administrative, management and supervisory bodies for oversight of political influence and lobbying activities	narrative
G1	G1-5	29 b	AR 9-AR 10	Information about financial or in-kind political	narrative
G1	G1-5	29 b i	AR 9	Financial political contributions made	Monetary
G1	G1-5	AR 12 a		Amount of internal and external lobbying expenses	Monetary

G1	G1-5	AR 12 b		Amount paid for membership to lobbying associations	Monetary
G1	G1-5	29 b i	AR 9	In-kind political contributions made	Monetary
G1	G1-5	29 b (ii)		Disclosure of how monetary value of in-kind	narrative
G1	G1-5	29 b (ii)		Financial and in-kind political contributions made [table]	Table
G1	G1-5	29 c	AR 14	Disclosure of main topics covered by lobbying activities and undertaking's main positions on these topics	narrative
G1	G1-5	29 d		Undertaking is registered in EU Transparency Register or in equivalent transparency register in Member State	semi-narrative
G1	G1-5	30	AR 11	Information about appointment of any members of administrative, management and supervisory bodies who held comparable position in public administration	narrative
G1	G1-5	AR13		The entity is legally obliged to be a member of a chamber of commerce or other organisation that	semi-narrative
ESRS 2		62		adopted actions	
G1	G1-6	33 a		Average number of days to pay invoice from date when contractual or statutory term of payment starts to be	Integer
G1	G1-6	33 b	AR 16- AR 17	Description of undertakings standard payment terms in number of days by main category of suppliers	narrative
G1	G1-6	33 b		Percentage of payments aligned with standard payment	Percent
G1	G1-6	33 c		Number of outstanding legal proceedings for late	Integer
G1	G1-6	33 d		practices	narrative

Total: 55-4==> -8%